

Bastrop County  
WCID #2

Board Packet  
for  
November 18,  
2021

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2  
MEETING AGENDA**

**VIA VIDEOCONFERENCE CALL**

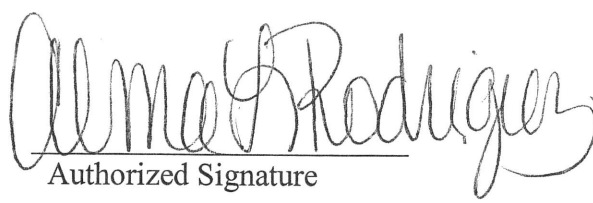
**THE PRESIDING OFFICER AND A QUORUM OF THE BOARD OF DIRECTORS  
WILL BE PHYSICALLY PRESENT AT, AND MEMBERS OF THE PUBLIC MAY  
ATTEND, THE MEETING AT THE LOCATION SPECIFIED BELOW.**

**NOTICE IS HEREBY GIVEN THAT A MEETING OF THE GOVERNING BODY OF  
THE ABOVE-NAMED POLITICAL SUBDIVISION WILL BE HELD ON NOVEMBER  
18, 2021 AT 6:30 P.M AT THE BASTROP CONVENTION CENTER LOCATED AT 1408  
CHESTNUT STREET, BASTROP, TX 78602.**

**MEETING DISCUSSION TOPICS**

- 1.) Call to Order and Establish a Quorum – O’Hanlon
- 2.) Pledge of Allegiance – O’Hanlon
- 3.) Texas State Flag – O’Hanlon
- 4.) Public Comments/Announcements (The Board respectfully requests that persons limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)
- 5.) Discussion and possible action regarding scheduling of future meeting dates:
  - a. Regular Board of Director’s Meeting scheduled for Thursday, January 20, 2022 at 6:30 p.m. at the Bastrop Convention Center
- 6.) **CONSENT AGENDA:** (*Consent Agenda items are generally routine. Unless removed by a member of the Board or General Manager, items listed on the consent agenda may be acted on together and without prior discussion.*)
  - a. Approval of minutes from the October 21, 2021 Regular Meeting of the Board of Directors;
  - b. Approval of minutes from the October 26, 2021 Special Meeting
  - c. Approval of monthly financial report for September 2021
  - d. Approval of monthly financial report for October 2021; and
  - e. Approval of Release of Liens held by District on Real Property.
- 7.) Discussion regarding the following items to be presented in the General Manager’s report:
  - a. Status of Water Quality (TTHM) testing

- b. Update on District facilities, water plants and lift stations
  - c. Update on Water/Wastewater maintenance & Improvement projects
  - d. Update on Roads maintenance & improvement projects
  - e. Employee Update
  - f. Office Update
- 8.) Discussion and possible action regarding the Road Committee:
    - a. Receive Monthly Committee Update
  - 9.) Discussion and possible action regarding approving contract for information and technology (IT) Services – Hightower
  - 10.) Discussion and possible action regarding retaining a bookkeeping firm to prepare the District’s monthly financials - Hightower
  - 11.) Discussion regarding water and wastewater rates - Hightower
  - 12.) Discussion and possible action regarding adoption of Resolution Approving Budget for Fiscal Year 2022 – Hightower
  - 13.) Discussion and possible action regarding annual review and approval of the District Investment Policy and Investment Strategies– Hightower
  - 14.) Discussion and possible action regarding Engagement Letter from West Davis and Company to audit the District’s financial statements for 2021 Fiscal Year – Hightower
  - 15.) Discussion and possible action regarding adoption of Order Setting Road Fees for 2022 - Hightower
  - 16.) Discussion and possible action regarding approval of Interlocal Agreement with Bastrop County relating to 2021/2022 road improvement projects - Hightower
  - 17.) Discussion and possible action regarding adoption of Resolution Approving 2022 Road Fee Exemptions – Hightower
  - 18.) Discussion and possible action regarding filing liens on all delinquent road fee accounts as of January 20, 2022 – Hightower
  - 19.) Discussion and possible action regarding District monthly board meetings – O’Hanlon
  - 20.) Board suggestions on future agenda items
  - 21.) Adjourn

  
Authorized Signature

The Board of Directors may go into Executive Session at any time during the meeting pursuant to the applicable section of Subchapter D, Chapter 551, Texas Government Code, of the Texas Open Meetings Act, on any of the matters set forth on this agenda regardless of whether Executive Session is specifically referenced. No final action, decision or vote will be taken on any subject or matter in Executive Session.

The District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 512-321-1688 for further information.

Agenda

Item # 6

Consent

Agenda

Minutes of the Regular Meeting of the  
BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2

A regular meeting of the Board of Directors of Bastrop County Water Control and Improvement District #2 was held on Thursday, October 21, 2021, beginning at 6:30 p.m. The meeting was held at the Bastrop Convention Center.

**Present BCWCID #2 Board Members:**

Mary Beth O’Hanlon, President  
Sam Kier, Treasurer  
Butch Carmack, Director

**Videoconference**

Scott Ferguson, Vice President  
Ron Whipple, Secretary  
Tony Corbett, Attorney

**BCWCID #2 Staff/Other Professionals:**

Paul Hightower, General Manager  
Tyler Walsh, Sr. Operations Manager  
Alma Rodriguez, District Administrator

**MEETING DISCUSSION TOPICS**

- 1.) Call to Order and Establish a Quorum  
President O’Hanlon called the meeting to Order at 6:31p.m. and announced there was a quorum of the Board in person. Director Whipple and Director Ferguson as well as Tony Corbett are attending the meeting remotely.
- 2.) Pledge of Allegiance  
President O’Hanlon led the Pledge of Allegiance.
- 3.) Texas State Flag  
President O’Hanlon led the Pledge to the Texas State Flag.
- 4.) Public Comments/Announcements (The Board respectfully requests that persons limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)  
None.
- 5.) Discussion and possible action regarding scheduling of future meeting dates:
  - a. Work Session regarding the District’s 2022 Budget scheduled for October 26, 2021 at 2:00 P.M. at the Bastrop Convention Center
  - b. Regular Board of Director’s Meeting scheduled for Thursday, November 18, 2021 at 6:30 p.m. at the Bastrop Convention Center

President O’Hanlon announced the future meeting dates and stated the Work Session scheduled for October 26<sup>th</sup> has now turned into a Special Meeting.

- 6.) CONSENT AGENDA: (*Consent Agenda items are generally routine. Unless removed by a member of the Board or General Manager, items listed on the consent agenda may be acted on together and without prior discussion.*)
- a. Approval of minutes from the September 16, 2021 Regular Meeting of the Board of Directors;
  - b. Approval of monthly financial report for September 2021; and
  - c. Approval of Release of Liens held by District on Real Property.

Paul Hightower stated we will have to get clarifications from Taylor regarding the financials in water and wastewater.

Director Kier suggested the Board not approve the financials for September since they are so far off and stated there has to be an off-setting entry because we should not have a loss.

Alma Rodriguez presented the Release of Liens.

**Motion: Sam Kier moved to approve Consent Agenda Items A and C and tabled Item B until next month. Seconded: Butch Carmack. Vote: Four (4) in favor, motion carries.**

- 7.) Discussion regarding the following items to be presented in the General Managers report:

Paul Hightower reposted on the following items:

**7a. Status of TTHM compliance:**

No major updates at this time. We are moving forward with the necessary steps to accept the unit upon delivery. The contractor will be putting in the concrete base in the next few weeks.

**7b. Update on district water plants and lift stations:**

No updates at this time.

**7c. W/WW maintenance & Capital Improvements update:**

No major updates from last month. We are currently working with BEFCO to get the two priority groups (compliance & maintenance) lined out. We are waiting on the packages to go out for bidding.

We had a bid opening this past month for the Tahitian line that went well. BEFCO will be making a presentation shortly on that, along with a recommendation for a contractor.

We have several other small projects from the loops and extensions group, that we are lining out to get started soon with separate contractors.

**7d. Road maintenance & improvement projects update:**

**19/20 Road Construction:** County started oiling & chip-sealing last week. The massive downpour we received kind of pushed it all back a few days, but they are moving ahead. Should be completed within the next few weeks.

**20/21 Roads:** The team is on schedule and have a few roads already completed. Walk-through's have been made, compaction tests completed and passed and the roads and the roads that passed are in que for chip sealing this year. We will provide a more complete update next month.

**7e. Employee update:**

No major updates. We are finally in the process of hiring the last fulltime for the vacant road position. With this addition, we will be up to full staff.

**7f. General Office Update:**

New Maintenance Facility: The new shop is 99% completed. Crews have started some small move in projects. The remainder of the utilities are being added in along with general property clean-up, some drainage to be completed and small to-dos. They should be ready to fully move in by the 1<sup>st</sup> of November. We will be into the Jan/Feb timeline for getting the office moved into the old maintenance building after some cleanup is done.

- 8.) Discussion and possible action regarding the Road Committee:  
a. Receive Monthly Committee Update

Paul Hightower stated there are no updates at this time.

- 9.) Discussion and possible action regarding awarding contract for construction of Tahitian Water Line Project  
Joseph Willrich from BEFCO Engineering stated the District had bid openings for the Tahitian Drive Water Line Improvements project on Friday, October 1, 2021. The bid documents were provided to approximately twelve contractors as well as six plan rooms. The project was also advertised to bid in the Bastrop Advertiser newspaper on 9/16/2021 and 9/23/2021. The District received four (4) bids for the project ranging from \$930,713.00 to \$157,790,795.92 for the total base bid (Items 1-42). Please note that the high bidder had multiple conflicts between numerical and written word unit prices causing the bid amount to be adjusted. You do not even know what their real bid is because there are some many discrepancies. The next highest bidder was in the amount of \$1,522,241.93.

The base bid was for the construction of the 16-inch water line from Water Plant #1 to Mauna Kea, cased service bores across Tahitian Drive just south of Mauna Kea and a 10-inch water line from Makaha Drive to Kaanapli Lane. Additive alternate bid items to steel case bore driveway crossings in lieu of uncased bores were included. This additive alternate would add approximately \$43,640 to the low base bid. Based on current funding this does not appear to be a necessary additive alternate to accept since these are driveways and not streets. A deductive alternate was provided for uncased service bores in lieu of cased service bores for the service bore locations south of Mauna Kea. The cost savings is approximately \$4,000. This

is not a significant reduction in cost, and it is recommended to keep the casing on these service bores. These service bores cross Tahitian Drive and from a maintenance perspective it would be best to keep these crossings cased should the service line have to be replaced in the future. Please see attached Bid Tab Summary for the base bid, additive alternates, and deductive alternate from the various bidders.

After reviewing the pricing and past work experience, the most advantageous base bid was submitted by Qro Mex Construction Company, Inc. in the amount of \$930,713.00. Qro Mex is also the most advantageous bidder for the additive and deductive alternates. BEFCO has past work experience with Qro Mex Construction, and they have successfully completed those projects. They also have significant water line construction experience. Assuming the District has available funding, BEFCO recommends that Bastrop County WCID No. 2 award the contract, in the amount of \$930,713.00 Base Bid Items No. 1-42, to Qro Mex Construction Company, Inc.

Mr. Willrich stated that their cost of the project was estimated at \$700k but after talking to this contractor and several others over the last month or two there has been a 50% increase in material cost and of course we have no idea with the pricing in pipe is going to be in the future.

Director Carmack asked how soon do we plan and starting on this project due to price increases?

Mr. Willrich responded once you accept the bid you are locked into that price of the project.

Director Kier stated we need to be careful on future projects due to price increases.

Mr. Willrich stated projects need to be prioritized maybe do the elevated storage tank next.

Paul Hightower stated we can push compliance items and hold off on maintenance items.

**Motion: Sam Kier moved to accept the bid from Qro Mex Construction in the amount of \$930,713.00 Base Bid Items No. 1-42 for the Tahitian Water line project. Seconded: Butch Carmack. Vote: Four (4) in favor, motion carries.**

- 10.) Discussion and possible action regarding approving contract for information and technology (IT) Services  
Paul Hightower stated we went out for bids for IT Services and received two bids. One from our current IT company, Visual Edge for \$1395/month and the other bid was from Interdev for \$2540/month. This is for a year contract.

Mr. Hightower recommends approving the contract with Visual Edge.

Director Kier suggested talking to Visual Edge to see if we could get longer terms for a price break.

This item was tabled until the November 18, 2021 Board meeting.

11.) Discussion regarding water and wastewater rates

Paul Hightower stated rates are also a difficult subject to talk about. Looking at increases ranging from 3 to 5%. Looking at a 4% increase falls in line with our budget numbers but we will discuss this at the budget meeting next week. We can look at increase in the base rate or adjusting our tier rates. The plan is to have a 5-year rate plan in place to go in line with our capital improvements projects but with so many unknowns in the world it is so hard to plan currently.

Director Kier stated that with a 4% increase that would be \$8 a year per customer.

Mr. Hightower stated he was going to do more of a comparison with other District's in the area and not from the cities because they are tax subsidies.

Director Kier stated he had a discussion with Paul Hightower about putting charts and graphs on the water page about what you are paying for.

President O'Hanlon stated no one likes to talk about rates but we do have an aging system and we need to keep the system up and running and safe. We will be looking at this item again next month.

Paul Hightower reviewed the water tap fees and stated at this time we are going with the fees that is charged but we will continue to monitor the rates.

As far as wastewater rates, we have a unique system because the District maintains the entire system and our rates have to reflect that. The current rate for wastewater is \$88 a month and wastewater taps are \$8500. We are looking at a \$2 increase on the wastewater rate and wastewater taps have been hit hard and may have to consider increasing wastewater taps to \$9,000.

This item will be discussed more at the budget meeting.

12.) Discussion and possible action regarding District monthly board meetings

President O'Hanlon polled the Board to see who would be available for the upcoming meetings.

Director Carmack stated he will not attend the meeting on Tuesday but would attend the November board meeting in person.

Director Ferguson will be remote for both meetings.

Director Kier stated he would attend the meeting Tuesday in person but would be remote at the November Board meeting.

Director Whipple will attend both meetings in person.

- 13.) Discussion and possible action regarding renewal of District's employee dental, vision, and other employee insurance benefits

Paul Hightower stated last month the Board voted on the medical and dental portion for employees and then the next day Alma Rodriguez received an email from the insurance representative from Unum offer nice comparable offer with a better plan on the dental insurance if we group the vision and dental with Unum. Unum manages our life policies.

Alma Rodriguez stated the policy with Unum was going to increase 8% but if we made the decision to move the dental and vision insurance to Unum the rate would stay at the current rate. If we decide to go with Unum the savings would be roughly \$1,800 for the year. We compared the coverages, and the vision is exactly the same and the dental plan with Unum is a better plan.

Paul Hightower reviewed the coverages with the Board and asked the Board to amend the motion from last month.

**Motion: Butch Carmack moved to amend the motion from last month and to approve the quotes from Unum for life, dental and vision. Seconded: Scott Ferguson. Vote: Four (4) in favor, motion carries.**

- 14.) Discussion and possible action to adopt Resolution approving the EVS 6110 Voting System by use by Bastrop County, Texas

Alma Rodriguez requested the Board to approve the Resolution for the EVS 6110 Voting System that was in the Board Packet.

Ms. Rodriguez stated this is required since we contract with the County for our District's Election and the County adopted this Resolution at the Commissioner's Court meeting on September 27, 2021.

**Motion: Sam Kier moved to approve the Resolution as stated for the EVS 6110 Voting System. Seconded: Butch Carmack. Vote: Four (4) in favor, motion carries.**

- 15.) Discussion and possible action regarding evaluation for General Manger  
This item will be discussed in Executive Session.

After Executive Session President O'Hanlon stated the Board will retain Paul Hightower as General Manger and they will discuss compensation after they finalize the budget.

President O'Hanlon announced at 7:59 p.m. the Board will meet in Executive Session.

- 16.) Executive Session-

- a. Pursuant to Section 551.074 of the Texas Open Meetings Act, the Board will deliberate the evaluation and performance of the General Manager; and
- b. The Board may also discuss in Executive Session any other item referenced on this Agenda when authorized pursuant to the applicable section of Subchapter D, Chapter 551, Texas Government Code, of the Texas Open Meetings Act.

17.) Discussion and possible action regarding matters discussed in Executive Session

The Board adjourned Executive Session and 8:29 p.m.  
No action or decisions were made in Executive Session.

18.) Board suggestions on future agenda items  
None

19.) Adjourn

**Motion: Sam Kier moved to adjourn the meeting. Seconded: Butch Carmack. Vote: Four (4) in favor, motion carries.**

MEETING ADJOURNED AT 8:30 P.M.

\_\_\_\_\_  
Board Director

\_\_\_\_\_  
Date

Minutes of the Special Meeting of the  
BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2

A special meeting of the Board of Directors of Bastrop County Water Control and Improvement District #2 was held on Tuesday, October 26, 2021, beginning at 2:00 p.m. The meeting was held at the Bastrop Convention Center.

**Present BCWCID #2 Board Members:**

**Professionals:**

Mary Beth O'Hanlon, President  
Ron Whipple, Secretary  
Sam Kier, Treasurer

**BCWCID #2 Staff/Other**

Paul Hightower, General Manager  
Alma Rodriguez, District Administrator

**Videoconference**

Scott Ferguson, Vice President

**Absent:**

Butch Carmack, Director

AGENDA

- 1.) Call to Order and Establish a Quorum  
President O'Hanlon called the meeting to Order at 2:01 pm. and announced there was a quorum of the Board. Director Ferguson is attending remotely, and Director Carmack is absent.
- 2.) Pledge of Allegiance  
President O'Hanlon led the Pledge of Allegiance.
- 3.) Texas State Flag  
President O'Hanlon led the Pledge to the Texas State Flag.

After the pledge Alma Rodriguez stated she forgot to add Public Comment to the agenda.

President O'Hanlon asked if there was anyone that had a Public Comment.

John Creamer stated at the Board meeting last week in the discussion about rates he wanted to remind the Board that parts of Unit One is within the city limits.

- 4.) Discussion and possible action regarding BEFCO Engineering's Proposal and Scope of Services for Water Line Surveying and Civil Engineering Services for District's Bond Projects  
Paul Hightower stated this item was not on the agenda last month but recommends the Board to approve BEFCO's proposal so we can get moving with the bond projects. The proposal amount is \$148,000.

**Motion: Sam Kier moved to accept the proposal from BEFCO Engineering as presented. Seconded: Ron Whipple. Vote: Three (3) in favor, motion carries.**

5.) Discussion of District Capital Improvement Projects

Paul Hightower presented the Capital Improvements Projects. We are using this spreadsheet for tracking purposes. We are going to hold off on the maintenance items which are some smaller water line projects.

President O'Hanlon asked if the water line projects are something we can do in house.

Mr. Hightower stated there are two of those water lines projects we could do in house.

Director Kier asked if we have a firm number on the TTHM's?

Mr. Hightower stated it will be closer to the \$400,000 and we may be looking at a standpipe instead of an elevate storage due to the elevation in Tahitian Village.

Right now, we are working on the meter project, they are wanting to ship in increments, so I am talking to vendor about getting these meters shipped and installed.

We are going to apply for a grant for a generator for another one of the plants for the year 2023.

The District has a solid plan and we are moving forward with our capital projects.

Director Kier stated so for capital plan we have the bond projects, the buildings, new meters, line improvements and a tractor.

6.) Discussion of District operational improvements

Paul Hightower stated we will not need much in operational improvements. We only have one tank left for maintenance and that will cost under \$90k for the coating.

7.) Discussion of prioritization of District capital improvement projects and operational projects

Paul Hightower stated we have discussed this earlier about prioritizing projects by working on compliance issues first.

8.) Discussion regarding Fiscal Year 2022 preliminary budget including potential capital improvement projects and operational projects to be included in the proposed budget

Paul Hightower reviewed the budget for all funds and stated all the items are in the budget. Minor adjustments were made, and the water budget did have a 4% rate increase. The wastewater had a 3% increase. No increase to the road budget.

Director Kier suggested a pie chart for all funds to show where the money is coming from and where it is going.

Paul Hightower will make updates and present at the next Board meeting.

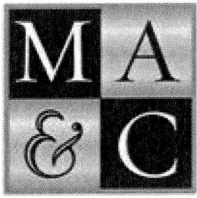
9.) Adjournment

**Motion: Sam Kier moved to adjourn the meeting. Seconded: Ron Whipple. Vote: Three (3) in favor, motion carries.**

MEETING ADJOURNED AT 4:04 P.M.

\_\_\_\_\_  
Board Director

\_\_\_\_\_  
Date



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

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

**Bookkeeper's Report**

**September 30, 2021**

Bastrop WCID No 2 - Water/Wastewater  
**Cash Flow Report - Operating Water Account**  
As of September 30, 2021

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 09/01/2021</b>				<b>\$620,639.36</b>
<b>Receipts</b>				
	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	
<b>Total Receipts</b>				<b>335,628.67</b>
<b>Disbursements</b>				
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)	

## Cash Flow Report - Operating Water Account

As of September 30, 2021

Num	Name	Memo	Amount	Balance
<b>Disbursements</b>				
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
<b>Disbursements</b>				
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)	
<b>Total Disbursements</b>			(253,307.01)	(253,307.01)
<b>BALANCE AS OF 09/30/2021</b>				<b>\$702,961.02</b>

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
<b>Receipts</b>				
	No Receipts Activity		<u>0.00</u>	
<b>Total Receipts</b>				0.00
<b>Disbursements</b>				
	No Disbursements Activity		<u>0.00</u>	
<b>Total Disbursements</b>				<u>0.00</u>
BALANCE AS OF 09/30/2021				<u><u>\$572.00</u></u>

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
<b>Receipts</b>				
	Accounts Receivable		<u>2,891.97</u>	
<b>Total Receipts</b>				2,891.97
<b>Disbursements</b>				
4006	Bastrop WCID No 2 Water	VOID: AP	<u>0.00</u>	
<b>Total Disbursements</b>				<u>0.00</u>
BALANCE AS OF 09/30/2021				<u><u>\$96,174.95</u></u>

Bastrop WCID No 2 - Roads  
**Cash Flow Report - Road Const Operating Account**  
As of September 30, 2021

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 09/01/2021</b>				<b>\$124,319.42</b>
<b>Receipts</b>				
	Accounts Receivable		76,558.54	
<b>Total Receipts</b>				<b>76,558.54</b>
<b>Disbursements</b>				
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)	
<b>Total Disbursements</b>				<b>(195,221.00)</b>
<b>BALANCE AS OF 09/30/2021</b>				<b>\$5,656.96</b>

**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
<b>Fund: Water/Wastewater</b>					
<b>Money Market Funds</b>					
FIRST NATIONAL BANK BASTR (XXXXX5076)	01/01/2017		0.25 %	71,282.15	Water MM
FIRST NATIONAL BANK BASTR (XXXXX3543)	01/01/2017		0.25 %	146,000.81	Water Cap Improv
TEXPOOL (XXXXX0002)	05/30/2019		0.01 %	1,620,909.50	Water
TEXPOOL (XXXXX0003)	02/04/2020		0.01 %	613,331.05	Building Funds
<b>Checking Account(s)</b>					
FIRST NAT BASTR-CKING (XXXXX1469)			0.10 %	702,961.02	Operating - Water
FIRST NAT BASTR-CKING (XXXXX3289)			0.10 %	572.00	TWDB WW
<b>Totals for Water/Wastewater Fund:</b>				<b>\$3,155,056.53</b>	
<b>Fund: Capital Projects</b>					
<b>Money Market Funds</b>					
TEXPOOL (XXXXX0005)	07/21/2021		0.01 %	6,492,305.12	Series 2021
<b>Totals for Capital Projects Fund:</b>				<b>\$6,492,305.12</b>	
<b>Fund: Standby</b>					
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXXX2687)			0.10 %	96,174.95	Standby Operating
<b>Totals for Standby Fund:</b>				<b>\$96,174.95</b>	
<b>Fund: Debt Service</b>					
<b>Money Market Funds</b>					
AMEGY BANK - TRUST (XXXXX1041)	09/30/2021		0.05 %	642,255.96	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXXX4385)	09/30/2021		0.25 %	580,670.05	WW-ESC TWDB Loan
TEXPOOL (XXXXX0001)	09/30/2021		0.01 %	457,325.45	TWDB Reserve fund
<b>Totals for Debt Service Fund:</b>				<b>\$1,680,251.46</b>	
<b>Fund: Roads</b>					
<b>Money Market Funds</b>					
ROSCOE STATE BANK (XXXXX3131)	01/01/2016		0.50 %	754,813.41	Road Const MM
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXXX2709)			0.10 %	5,656.96	Road Const Operating
<b>Totals for Roads Fund:</b>				<b>\$760,470.37</b>	
<b>Grand total for Bastrop County Water Control &amp; Improvement District No. 2:</b>				<b>\$12,184,258.43</b>	

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

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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
<b>Total Wastewater-Revenue</b>	<b>82,456</b>	<b>101,775</b>	<b>838,165</b>	<b>915,975</b>	<b>1,221,300</b>
<b>Total Income</b>	<b>82,456</b>	<b>101,775</b>	<b>838,165</b>	<b>915,975</b>	<b>1,221,300</b>
<b>Gross Profit</b>	<b>82,456</b>	<b>101,775</b>	<b>838,165</b>	<b>915,975</b>	<b>1,221,300</b>
<b>Expense</b>					
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
<b>Total 16279 · Insurance-WW</b>	<b>0</b>	<b>1,117</b>	<b>1,250</b>	<b>10,050</b>	<b>13,400</b>
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
<b>Total Wastewater-Expense</b>	<b>71,094</b>	<b>91,819</b>	<b>778,137</b>	<b>826,369</b>	<b>1,101,825</b>
<b>Total Expense</b>	<b>71,094</b>	<b>91,819</b>	<b>778,137</b>	<b>826,369</b>	<b>1,101,825</b>
<b>Net Ordinary Income</b>	<b>11,363</b>	<b>9,956</b>	<b>60,028</b>	<b>89,606</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	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
<b>Total Capital Outlay-WW</b>	<b>1,250,554</b>	<b>8,333</b>	<b>1,362,928</b>	<b>75,000</b>	<b>100,000</b>
<b>Total Other Expense</b>	<b>1,250,554</b>	<b>8,333</b>	<b>1,362,928</b>	<b>75,000</b>	<b>100,000</b>
<b>Net Other Income</b>	<b>(1,250,554)</b>	<b>(8,333)</b>	<b>(1,362,928)</b>	<b>(75,000)</b>	<b>(100,000)</b>
<b>Net Income</b>	<b>(1,239,191)</b>	<b>1,623</b>	<b>(1,302,899)</b>	<b>14,606</b>	<b>19,475</b>

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

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Water-Revenue</b>					
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
<b>Total Water-Revenue</b>	<u>219,635</u>	<u>172,867</u>	<u>1,613,120</u>	<u>1,555,800</u>	<u>2,074,400</u>
<b>Total Income</b>	<u>219,635</u>	<u>172,867</u>	<u>1,613,120</u>	<u>1,555,800</u>	<u>2,074,400</u>
<b>Gross Profit</b>	219,635	172,867	1,613,120	1,555,800	2,074,400
<b>Expense</b>					
<b>Water-Expense</b>					
<b>16100 · Payroll</b>					
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
<b>Total 16100 · Payroll</b>	<u>68,330</u>	<u>78,917</u>	<u>625,301</u>	<u>710,250</u>	<u>947,000</u>
<b>16110 · Health Insurance</b>					
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
<b>Total 16110 · Health Insurance</b>	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
<b>Total 16179 · Insurance-W</b>	<b>86</b>	<b>2,030</b>	<b>2,597</b>	<b>18,271</b>	<b>24,361</b>
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
<b>Total 16183 · Travel</b>	<b>25</b>	<b>479</b>	<b>877</b>	<b>4,313</b>	<b>5,750</b>
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 · Electricity-WW Lift Station	0	42	0	375	500
<b>Total 16185 · Electricity</b>	<b>0</b>	<b>5,000</b>	<b>34,529</b>	<b>45,000</b>	<b>60,000</b>
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
<b>Total Water-Expense</b>	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
<b>Total Expense</b>	134,295	133,667	1,152,718	1,203,005	1,604,007
<b>Net Ordinary Income</b>	85,340	39,199	460,401	352,795	470,393
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Capital Outlay-W</b>					
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
<b>Total Capital Outlay-W</b>	457,325	19,583	1,022,418	176,250	235,000
<b>Total Other Expense</b>	457,325	19,583	1,022,418	176,250	235,000
<b>Net Other Income</b>	(457,325)	(19,583)	(1,022,418)	(176,250)	(235,000)
<b>Net Income</b>	<b>(371,986)</b>	<b>19,616</b>	<b>(562,017)</b>	<b>176,545</b>	<b>235,393</b>

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

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Construction-Revenue</b>					
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
<b>Total Road Construction-Revenue</b>	<b>51,451</b>	<b>84,420</b>	<b>829,097</b>	<b>759,780</b>	<b>1,013,040</b>
<b>Total Income</b>	<b>51,451</b>	<b>84,420</b>	<b>829,097</b>	<b>759,780</b>	<b>1,013,040</b>
<b>Expense</b>					
<b>Road Construction-Expense</b>					
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
<b>Total 36279 · Insurance</b>	<b>0</b>	<b>750</b>	<b>0</b>	<b>6,750</b>	<b>9,000</b>

**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
<b>Total Road Construction-Expense</b>	<b>13,217</b>	<b>47,338</b>	<b>298,167</b>	<b>426,040</b>	<b>568,054</b>
<b>Total Expense</b>	<b>13,217</b>	<b>47,338</b>	<b>298,167</b>	<b>426,040</b>	<b>568,054</b>
<b>Net Ordinary Income</b>	<b>38,234</b>	<b>37,082</b>	<b>530,929</b>	<b>333,740</b>	<b>444,986</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Road Construction-Capital</b>					
37210 · Equipment-RC	0	0	2,862	0	0
37285 · Capital Outlay-RC	71,522	36,250	550,567	326,250	435,000
<b>Total Road Construction-Capital</b>	<b>71,522</b>	<b>36,250</b>	<b>553,429</b>	<b>326,250</b>	<b>435,000</b>
<b>Total Other Expense</b>	<b>71,522</b>	<b>36,250</b>	<b>553,429</b>	<b>326,250</b>	<b>435,000</b>
<b>Net Other Income</b>	<b>(71,522)</b>	<b>(36,250)</b>	<b>(553,429)</b>	<b>(326,250)</b>	<b>(435,000)</b>
<b>Net Income</b>	<b>(33,288)</b>	<b>832</b>	<b>(22,499)</b>	<b>7,490</b>	<b>9,986</b>

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

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Maintenance-Revenue</b>					
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
<b>Total Road Maintenance-Revenue</b>	27,083	52,083	243,750	468,750	625,000
<b>Total Income</b>	27,083	52,083	243,750	468,750	625,000
<b>Expense</b>					
<b>Road Maintenance-Expense</b>					
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
<b>Total Road Maintenance-Expense</b>	45,940	51,933	219,130	467,400	623,200
<b>Total Expense</b>	45,940	51,933	219,130	467,400	623,200
<b>Net Ordinary Income</b>	(18,857)	150	24,620	1,350	1,800
<b>Other Income/Expense</b>					

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

	<u>Sep 21</u>	<u>Budget</u>	<u>Jan - Sep 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>(18,857)</u>	<u>150</u>	<u>18,286</u>	<u>1,350</u>	<u>1,800</u>

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

	Sep 21	Budget	Jan - Sep 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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
<b>Total Income</b>	450	833	4,267	7,500	10,000
<b>Expense</b>					
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
<b>Total Expense</b>	180	833	8,020	7,500	10,000
<b>Net Ordinary Income</b>	270	0	(3,753)	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>270</b>	<b>0</b>	<b>(7,503)</b>	<b>0</b>	<b>0</b>

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

	Sep 30, 21
<b>Income</b>	
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
<b>Total Income</b>	<b>6,775,157.62</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>6,492,305.12</b>

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

	Sep 30, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11110 · Operating - Water	702,961.02
11220 · TWDB WW	572.00
	703,533.02
<b>Total Checking/Savings</b>	703,533.02
<b>Other Current Assets</b>	
<b>Accounts Receivable</b>	
11150 · Accounts Receivable-W	36,442.37
11250 · Accounts Receivable - WW	14,331.02
	50,773.39
<b>Total Accounts Receivable</b>	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
	2,586,757.82
<b>Total Other Current Assets</b>	2,586,757.82
<b>Total Current Assets</b>	3,290,290.84
<b>Fixed Assets</b>	
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
	6,504,155.78
<b>Total Fixed Assets</b>	6,504,155.78
<b>TOTAL ASSETS</b>	<b>9,794,446.62</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
12000 · Accounts Payable	65,753.89
	65,753.89
<b>Total Accounts Payable</b>	65,753.89
<b>Other Current Liabilities</b>	
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**

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	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
<b>Total Other Current Liabilities</b>	<b>5,474,596.88</b>
<b>Total Current Liabilities</b>	<b>5,540,350.77</b>
<b>Total Liabilities</b>	<b>5,540,350.77</b>
<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	(1,864,915.99)
<b>Total Equity</b>	<b>4,254,095.85</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,794,446.62</b>

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

	Sep 30, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
31210 · Road Const Operating	5,656.96
<b>Total Checking/Savings</b>	5,656.96
<b>Other Current Assets</b>	
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
<b>Total Other Current Assets</b>	1,574,241.56
<b>Total Current Assets</b>	1,579,898.52
<b>TOTAL ASSETS</b>	<b>1,579,898.52</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
32000 · Accounts Payable	37,420.67
<b>Total Accounts Payable</b>	37,420.67
<b>Other Current Liabilities</b>	
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
<b>Total Other Current Liabilities</b>	835,985.40
<b>Total Current Liabilities</b>	873,406.07
<b>Total Liabilities</b>	873,406.07
<b>Equity</b>	
33130 · Fund Balance-RM	497,233.32
33220 · Fund Balance-RC	213,472.71
Net Income	(4,213.58)
<b>Total Equity</b>	706,492.45
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,579,898.52</b>

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

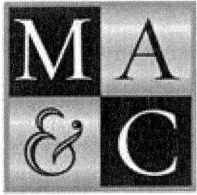
	Sep 30, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
21100 · Standby Operating	96,174.95
<b>Total Checking/Savings</b>	96,174.95
<b>Other Current Assets</b>	
21500 · Accounts Receivable	485,105.98
21600 · Allowance for Bad Debts	(494,398.40)
<b>Total Other Current Assets</b>	(9,292.42)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

Bastrop County Water Control & Improvement District No. 2

**District Debt Service Payments**

07/01/2021 - 06/30/2022

<u>Paying Agent</u>	<u>Series</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
<b>Debt Service Payment Due 12/01/2021</b>						
Amegy Bank of Texas	2016 - WS&D	12/01/2021		270,000.00	87,873.50	357,873.50
		<b>Total Due 12/01/2021</b>		<b>270,000.00</b>	<b>87,873.50</b>	<b>357,873.50</b>
<b>Debt Service Payment Due 06/01/2022</b>						
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
		<b>Total Due 06/01/2022</b>		<b>0.00</b>	<b>174,087.22</b>	<b>174,087.22</b>
		<b>District Total</b>		<b>\$270,000.00</b>	<b>\$261,960.72</b>	<b>\$531,960.72</b>



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

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

**Bookkeeper's Report**

October 31, 2021

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

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 10/01/2021</b>				<b>\$703,098.29</b>
<b>Receipts</b>				
	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	
<b>Total Receipts</b>				<b>332,118.08</b>
<b>Disbursements</b>				
24889	America Villegas	VOID: Customer Deposit Refund	0.00	
24939	AlA 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)	

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

Num	Name	Memo	Amount	Balance
<b>Disbursements</b>				
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 Corpotation	Security Agreement	(420.00)	
24997	Amegey 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)	

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

Num	Name	Memo	Amount	Balance
<b>Disbursements</b>				
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)	
<b>Total Disbursements</b>			(760,675.21)	(760,675.21)
<b>BALANCE AS OF 10/31/2021</b>				\$274,541.16

Bastrop WCID No 2 - Water/Wastewater  
**Cash Flow Report - TWDB WW Account**  
 As of October 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2021				\$572.00
<b>Receipts</b>				
	No Receipts Activity		0.00	
<b>Total Receipts</b>				0.00
<b>Disbursements</b>				
	No Disbursements Activity		0.00	
<b>Total Disbursements</b>				0.00
BALANCE AS OF 10/31/2021				\$572.00

Bastrop WCID No 2 - Standby  
**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
<b>Receipts</b>				
	Accounts Receivable		<u>83.94</u>	
<b>Total Receipts</b>				83.94
<b>Disbursements</b>				
4007	Bastrop WCID No 2 Water	AP Allocations - August & September	<u>(773.78)</u>	
<b>Total Disbursements</b>				<u>(773.78)</u>
BALANCE AS OF 10/31/2021				<u><u>\$95,485.11</u></u>

Bastrop WCID No 2 - Roads  
**Cash Flow Report - Road Const Operating Account**  
As of October 31, 2021

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 10/01/2021</b>				<b>\$5,656.96</b>
<b>Receipts</b>				
	Transfer from Money Market Account		200,000.00	
	Accounts Receivable		52,340.21	
	John Deere Overpayment		4,753.57	
	Metal Culverts Sold		235.20	
<b>Total Receipts</b>			<u>257,328.98</u>	
<b>Disbursements</b>				
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)	
<b>Total Disbursements</b>			<u>(152,658.23)</u>	
<b>BALANCE AS OF 10/31/2021</b>				<b><u><u>\$110,327.71</u></u></b>

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

**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>					
<b>Money Market Funds</b>					
FIRST NATIONAL BANK BASTR (XXXXX5076)	01/01/2017		0.25 %	71,282.15	Water MM
FIRST NATIONAL BANK BASTR (XXXXX3543)	01/01/2017		0.25 %	146,000.81	Water Cap Improv
TEXPOOL (XXXXX0002)	05/30/2019		0.01 %	1,951,994.18	Water
TEXPOOL (XXXXX0003)	02/04/2020		0.01 %	282,313.45	Building Funds
<b>Checking Account(s)</b>					
FIRST NAT BASTR-CKING (XXXXX1469)			0.10 %	274,541.16	Operating - Water
FIRST NAT BASTR-CKING (XXXXX3289)			0.10 %	572.00	TWDB WW
<b>Totals for Water/Wastewater Fund:</b>				<b>\$2,726,703.75</b>	
<b>Fund: Capital Projects</b>					
<b>Money Market Funds</b>					
TEXPOOL (XXXXX0005)	07/21/2021		0.01 %	6,492,500.23	Series 2021
<b>Totals for Capital Projects Fund:</b>				<b>\$6,492,500.23</b>	
<b>Fund: Standby</b>					
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXXX2687)			0.10 %	95,485.11	Standby Operating
<b>Totals for Standby Fund:</b>				<b>\$95,485.11</b>	
<b>Fund: Debt Service</b>					
<b>Money Market Funds</b>					
TEXPOOL (XXXXX0004)	07/21/2021		0.01 %	47,438.43	
<i>Series 2021 Revenue Note</i>					
AMEGY BANK - TRUST (XXXXX1041)	09/30/2021		0.05 %	642,259.36	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXXX4385)	09/30/2021		0.25 %	617,862.18	WW-Annual TWDB
TEXPOOL (XXXXX0001)	09/30/2021		0.01 %	457,339.16	TWDB Reserve fund
<b>Totals for Debt Service Fund:</b>				<b>\$1,764,899.13</b>	
<b>Fund: Roads</b>					
<b>Money Market Funds</b>					
ROSCOE STATE BANK (XXXXX3131)	01/01/2016		0.50 %	554,976.14	Road Const MM
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXXX2709)			0.10 %	110,327.71	Road Const Operating
<b>Totals for Roads Fund:</b>				<b>\$665,303.85</b>	
<b>Grand total for Bastrop County Water Control &amp; Improvement District No. 2:</b>				<b>\$11,744,892.07</b>	

**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>	<b>194,815</b>	<b>172,867</b>	<b>1,808,072</b>	<b>1,728,667</b>	<b>2,074,400</b>
<b>Total Income</b>	<b>194,815</b>	<b>172,867</b>	<b>1,808,072</b>	<b>1,728,667</b>	<b>2,074,400</b>
<b>Gross Profit</b>	<b>194,815</b>	<b>172,867</b>	<b>1,808,072</b>	<b>1,728,667</b>	<b>2,074,400</b>
<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>	<b>72,436</b>	<b>78,917</b>	<b>697,737</b>	<b>789,167</b>	<b>947,000</b>
<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
Total 16110 · Health Insurance	13,408	17,437	140,076	174,375	209,250
16116 · Office Building Rental	1,722	1,750	17,225	17,500	21,000
16117 · Payroll Service Fee	0	400	2,717	4,000	4,800
16118 · Hand Tools	536	417	2,544	4,167	5,000
16120 · Wellness Program	0	83	0	833	1,000
16121 · Uniforms-W	445	833	7,019	8,333	10,000
16122 · Mileage	176	208	924	2,083	2,500
16123 · Vehicle Usage	0	167	0	1,667	2,000
16124 · Admin Allocations	(4,445)	(9,067)	(93,808)	(90,670)	(108,804)
16125 · PPE Allocations	(16,381)	(20,200)	(148,180)	(202,000)	(242,400)
16125a · EOM Salary Reimburs from WW	(10,638)	(10,000)	(103,854)	(100,000)	(120,000)
16126 · Answering Service	230	208	2,420	2,083	2,500
16127 · Repairs-Contracted-W	0	125	0	1,250	1,500
16128 · Maint Agreement-Hand Held	0	167	780	1,667	2,000
16129 · Maint Agreement-Incode-W	0	1,375	18,952	13,750	16,500
16130 · Office Equip Lease	152	1,250	8,805	12,500	15,000
16131 · Pest Control	0	25	79	250	300
16133 · Water Well Admin Service Fee	0	25	0	250	300
16133a · Security Agreement	0	0	1,394	0	0
16134 · Cleaning-Office	0	208	1,800	2,083	2,500
16135 · Garbage	88	100	1,041	1,000	1,200
16136 · Cleaning-Maint Building	0	250	1,800	2,500	3,000
16137 · Backflow Inspection	0	42	0	417	500
16138 · Chemicals-Chlorine	2,341	2,083	13,891	20,833	25,000
16138a · Contract Labor	0	417	0	4,167	5,000
16139 · Field Equip Rental-W	0	417	741	4,167	5,000
16140 · Fuel-W	1,764	1,042	23,970	10,417	12,500
16141 · Repairs & Maint-W	7,443	1,250	50,804	12,500	15,000
16142 · Materials-W	1,804	6,250	48,681	62,500	75,000
16143 · Water Testing-W	0	0	903	0	0
16144 · Safety Supplies-W	347	333	5,836	3,333	4,000
16145 · Damage Claims	0	833	1,167	8,333	10,000
16146 · Water Samples	200	833	6,000	8,333	10,000
16147 · Repairs & Maint-Water Well	0	3,333	16,575	33,333	40,000
16149 · Computer-W	1,995	1,667	19,872	16,667	20,000
16150 · Depreciation-W	18,541	17,083	185,412	170,833	205,000
16151 · Dues & Subscriptions	0	83	370	833	1,000
16152 · Election Costs	0	250	0	2,500	3,000
16153 · Fax	0	8	0	83	100
16154 · Late Fees-W	42	125	169	1,250	1,500
16155 · Internet	376	208	2,608	2,083	2,500
16156 · Printing-W	1,624	833	6,275	8,333	10,000
16156a · Janitorial Supplies	0	17	0	167	200
16157 · Office Supplies-W	0	417	2,594	4,167	5,000
16158 · Misc-W	23	833	4,248	8,333	10,000
16159 · Medical-W	0	83	0	833	1,000
16160 · Misc Office-W	502	250	4,562	2,500	3,000
16161 · Pre-Employment Screening	0	83	643	833	1,000
16163 · Postage & Delivery	112	1,250	10,420	12,500	15,000
16164 · Public Notice	0	250	2,511	2,500	3,000
16165 · Telephone-W	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
16166 · License-W	0	208	0	2,083	2,500
16166a · Advertising	0	42	0	417	500
16167 · Bank Fees-W	55	42	380	417	500
16168 · Filing Fees-W	0	42	0	417	500
16171 · CC Fees	2,932	3,750	38,499	37,500	45,000
16172 · Interest Bonds-W	2,197	2,500	8,787	25,000	30,000
16174 · Accounting-W	1,557	1,667	17,249	16,667	20,000
16176 · Audit-W	0	1,250	8,640	12,500	15,000
16177 · Engineering-W	2,500	1,250	48,583	12,500	15,000
16178 · Legal-W	480	2,083	5,265	20,833	25,000
16179 · Insurance-W					
16179a · Insurance-Property-W	5,416	458	5,416	4,583	5,500
16179b · Insurance-Vehicles-W	2,385	142	3,808	1,417	1,700
16179c · Insurance-Misc-W	1,146	17	1,146	167	200
16179d · Insurance-E&O-W	902	42	902	417	500
16179e · Insurance-Liability-W	848	75	848	750	900
16179f · Insurance-Bonding	0	88	175	884	1,061
16179g · Insurance-FSA	84	417	1,083	4,167	5,000
16179h · Insurance-WC-W	3,309	333	3,309	3,333	4,000
16179i · Insurance- Wells	0	458	0	4,583	5,500
<b>Total 16179 · Insurance-W</b>	<b>14,090</b>	<b>2,030</b>	<b>16,688</b>	<b>20,301</b>	<b>24,361</b>
16180 · Repairs-Bldg-W	0	1,667	242	16,667	20,000
16181 · Repairs-Equip-W	190	417	5,728	4,167	5,000
16182 · Repairs-Vehicles-W	1,964	500	12,113	5,000	6,000
16182a · Yard Maintenance-Mowing	950	1,000	9,514	10,000	12,000
16183 · Travel					
16183a · Travel-Air	0	42	0	417	500
16183b · Travel-Lodging	376	208	950	2,083	2,500
16183c · Travel-Meals	385	208	688	2,083	2,500
16183d · Travel-Rental Car	0	21	0	208	250
<b>Total 16183 · Travel</b>	<b>761</b>	<b>479</b>	<b>1,638</b>	<b>4,792</b>	<b>5,750</b>
16184 · Training-W	0	0	3,757	0	0
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	292	2,382	2,917	3,500
16185b · Electricity-Office Bldg	0	500	2,321	5,000	6,000
16185c · Electricity-Wells	0	4,167	36,632	41,667	50,000
16185d · Electricity-WW Lift Station	0	42	0	417	500
<b>Total 16185 · Electricity</b>	<b>0</b>	<b>5,000</b>	<b>41,335</b>	<b>50,000</b>	<b>60,000</b>
16186 · Water-Maint Bldg	200	167	2,099	1,667	2,000
16187 · Water-Office Bldg	200	167	794	1,667	2,000
16188 · Computer Supplies	0	833	389	8,333	10,000
16189 · Labor-Service Lines & Tap-W	0	1,667	23,400	16,667	20,000
16195 · Meter Testing Charges	0	21	0	208	250
16196 · Permits	0	100	0	1,000	1,200
16197 · Small Equipment Purchases	0	333	0	3,333	4,000
16199 · Communication/Radios	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
Total Water-Expense	123,672	133,667	1,238,631	1,336,673	1,604,007
16191 · Engineering Fees - Bond App	0	0	45,005	0	0
16192 · Bond Issuance Costs	0	0	3,500	0	0
<b>Total Expense</b>	<b>123,672</b>	<b>133,667</b>	<b>1,287,136</b>	<b>1,336,673</b>	<b>1,604,007</b>
Net Ordinary Income	71,144	39,199	520,936	391,994	470,393
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
Capital Outlay-W					
17100 · Vehicles-W	0	2,083	41,671	20,833	25,000
17101 · Equipment-W	0	1,250	10,366	12,500	15,000
17102 · Meters-W	0	0	17,894	0	0
17106 · Line Extension-W	0	4,167	6,300	41,667	50,000
17107 · Buildings-W	7,927	0	267,411	0	0
17109 · Capital Outlay Culverts-W	0	5,000	2,000	50,000	60,000
17110 · Capital Outlay-W	0	3,750	0	37,500	45,000
17115 · Water Tank Main - W	0	3,333	93,350	33,333	40,000
17121 · Water Well Cap Improv-W	0	0	135,724	0	0
17132 · Transfer out to Debt Service-W	53,010	0	523,517	0	0
<b>Total Capital Outlay-W</b>	<b>60,938</b>	<b>19,583</b>	<b>1,098,233</b>	<b>195,833</b>	<b>235,000</b>
<b>Total Other Expense</b>	<b>60,938</b>	<b>19,583</b>	<b>1,098,233</b>	<b>195,833</b>	<b>235,000</b>
<b>Net Other Income</b>	<b>(60,938)</b>	<b>(19,583)</b>	<b>(1,098,233)</b>	<b>(195,833)</b>	<b>(235,000)</b>
<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>	<b>6,107</b>	<b>1,117</b>	<b>7,357</b>	<b>11,167</b>	<b>13,400</b>
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>	<b>80,758</b>	<b>91,819</b>	<b>824,297</b>	<b>918,188</b>	<b>1,101,825</b>
<b>Total Expense</b>	<b>80,758</b>	<b>91,819</b>	<b>824,297</b>	<b>918,188</b>	<b>1,101,825</b>
<b>Net Ordinary Income</b>	<b>9,413</b>	<b>9,956</b>	<b>104,040</b>	<b>99,563</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	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>	<b>101,967</b>	<b>8,333</b>	<b>1,542,191</b>	<b>83,333</b>	<b>100,000</b>
<b>Total Other Expense</b>	<b>101,967</b>	<b>8,333</b>	<b>1,542,191</b>	<b>83,333</b>	<b>100,000</b>
<b>Net Other Income</b>	<b>(101,967)</b>	<b>(8,333)</b>	<b>(1,542,191)</b>	<b>(83,333)</b>	<b>(100,000)</b>
<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**

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
<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>	<b>26,594</b>	<b>84,420</b>	<b>855,691</b>	<b>844,200</b>	<b>1,013,040</b>
<b>Total Income</b>	<b>26,594</b>	<b>84,420</b>	<b>855,691</b>	<b>844,200</b>	<b>1,013,040</b>
<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>	<b>6,191</b>	<b>750</b>	<b>6,191</b>	<b>7,500</b>	<b>9,000</b>

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

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

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Maintenance-Revenue</b>					
34160 · Other-RM	0	12,500	0	125,000	150,000
34165 · FEMA Payments	0	12,500	0	125,000	150,000
34176 · Transfer from Road Construction	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>					
36124 · Salary Allocations from Water	8,934	10,100	75,482	101,000	121,200
36127 · Repairs- Contracted-RM	0	4,167	23,200	41,667	50,000
36128 · Contract Labor- RM	0	4,167	0	41,667	50,000
36129 · Maint. Agreement-Incode-RM	0	0	2,818	0	0
36139 · Field Equipment Rental- RM	0	2,083	19,081	20,833	25,000
36141 · R&M-RM	0	1,667	0	16,667	20,000
36142 · Materials-RM	12,308	24,583	77,705	245,833	295,000
36144 · Safety Supplies-RM	179	417	402	4,167	5,000
36145 · Uniforms	0	0	440	0	0
36146 · Equip. Small	0	83	1,697	833	1,000
36147 · Permit Fees	0	208	0	2,083	2,500
36148 · Materials- Hauling-RM	0	1,250	32,683	12,500	15,000
36160 · Misc. Office-RM	0	0	9	0	0
36174 · Accounting	216	167	1,985	1,667	2,000
36176 · Audit-RM	0	333	1,200	3,333	4,000
36177 · Engineering-RM	0	1,667	0	16,667	20,000
36178 · Legal-RM	0	167	0	1,667	2,000
36179 · Insurance-WC-RM	1,655	42	1,655	417	500
36181 · Repairs- Equip-RM	52	417	2,818	4,167	5,000
36182 · Repairs- Vehicles-RM	13	417	4,178	4,167	5,000
36184 · Tools	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><u>3,728</u></u>	<u><u>150</u></u>	<u><u>19,038</u></u>	<u><u>1,500</u></u>	<u><u>1,800</u></u>

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

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
<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

---

	Oct 31, 21
<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
	6,775,352.73
<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
	282,852.50
<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>	
34802 · Interest On Temp Investments	63.65
35901 · Transfer From Water-Wastewater	<u>1,852,708.98</u>
<b>Total Income</b>	1,852,772.63
<b>Expense</b>	
37802 · Bond Interest Expense	<u>87,873.50</u>
<b>Total Expense</b>	<u>87,873.50</u>
<b>Net Income</b>	<u><u>1,764,899.13</u></u>

**Bastrop WCID No 2 - Water/Wastewater**  
**Balance Sheet**  
As of October 31, 2021

	Oct 31, 21
<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>	275,113.16
<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>	45,314.23
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>	2,595,227.79
<b>Total Current Assets</b>	2,870,340.95
<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>	6,446,301.78
<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>	(289,989.93)
<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

	Oct 31, 21
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	3,233.35
12271 · Equipment Lease Payable-WF	33,693.68
12280 · Bonds Payable-TWDB-WW	5,060,000.00
12281 · Bond Interest Payable	58,582.40
	5,503,069.40
<b>Total Other Current Liabilities</b>	<b>5,503,069.40</b>
<b>Total Current Liabilities</b>	<b>5,213,079.47</b>
<b>Total Liabilities</b>	<b>5,213,079.47</b>
<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	(2,015,448.58)
	4,103,563.26
<b>Total Equity</b>	<b>4,103,563.26</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,316,642.73</b>

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

	Oct 31, 21
<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**

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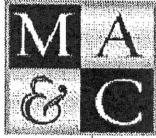
	Oct 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
21100 · Standby Operating	95,485.11
<b>Total Checking/Savings</b>	95,485.11
<b>Other Current Assets</b>	
21500 · Accounts Receivable	485,022.04
21600 · Allowance for Bad Debts	(494,398.40)
<b>Total Other Current Assets</b>	(9,376.36)
<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>

Bastrop County Water Control & Improvement District No. 2

**District Debt Service Payments**

07/01/2021 - 06/30/2022

<u>Paying Agent</u>	<u>Series</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
<b>Debt Service Payment Due 12/01/2021</b>						
Amegey Bank of Texas	2016 - WS&D	12/01/2021	11/01/2021	270,000.00	87,873.50	357,873.50
		<b>Total Due 12/01/2021</b>		<b>270,000.00</b>	<b>87,873.50</b>	<b>357,873.50</b>
<b>Debt Service Payment Due 06/01/2022</b>						
Amegey 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
		<b>Total Due 06/01/2022</b>		<b>0.00</b>	<b>174,087.22</b>	<b>174,087.22</b>
		<b>District Total</b>		<b>\$270,000.00</b>	<b>\$261,960.72</b>	<b>\$531,960.72</b>



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>		\$71,282.15			\$0.00	\$71,282.15

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>		\$1,620,815.88			\$93.62	\$1,620,909.50

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>		\$613,295.55			\$35.50	\$613,331.05

Account Number: XXXX001 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 XXXX001:</b>		\$457,299.06		(\$457,325.45)	\$26.39	\$0.00
<b>Totals for Water/Wastewater Fund:</b>		\$4,020,037.98	\$111,436.77	(\$1,680,251.46)	\$300.22	\$2,451,523.51

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

**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%**

<u>Date</u>	<u>Description</u>	<u>Begin Balance</u>	<u>Cash Added</u>	<u>Cash Withdrawn</u>	<u>Int. Earned</u>	<u>End Balance</u>
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>		<b>\$0.00</b>	<b>\$6,492,147.50</b>		<b>\$157.62</b>	<b>\$6,492,305.12</b>
<b>Totals for Capital Projects Fund:</b>		<b>\$0.00</b>	<b>\$6,492,147.50</b>		<b>\$157.62</b>	<b>\$6,492,305.12</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: 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	
Totals for Account XXXX3131:		\$754,242.93			\$570.48	\$754,813.41
Totals for Roads Fund:		\$754,242.93			\$570.48	\$754,813.41

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

Detail of Pledged Securities

07/01/2021 - 09/30/2021

Financial Institution: ROSCOE STATE BANK

Security:	Par Value:	Maturity Date:	Pledged:	Released:	Amount Released:
FHLMC CUSIP: 193495AK4	320,000.00	02/15/2027	04/14/2020		
	<b>Date</b>	<b>Value</b>			
	07/31/2021	358,521.60			
	08/31/2021	357,715.20			
	09/30/2021	358,355.20			
FHLMC CUSIP: 649143GK4	330,000.00	02/15/2024	06/01/2017	08/16/2021	330,000.00
	<b>Date</b>	<b>Value</b>			
	07/31/2021	330,610.50			
FNMA CUSIP: 270299FN5	330,000.00	02/15/2031	05/02/2019		
	<b>Date</b>	<b>Value</b>			
	07/31/2021	380,338.20			
	08/31/2021	378,447.30			
	09/30/2021	377,104.20			
FNMA CUSIP: 445787QV9	205,000.00	05/15/2027	02/25/2020		
	<b>Date</b>	<b>Value</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/NIM Accounts:	Balance = Book Value = Current Market

**AFFIDAVIT OF RELEASE  
OF CLAIM FOR  
UNPAID CHARGES**

**THE STATE OF TEXAS \***

**COUNTY OF BASTROP \***

**We the undersigned members of the Board Directors of the Bastrop County Water Control & Improvement District, No. Two ("District "), make oath and deposes that the claims of the District for unpaid charges accumulated through November 12, 2021 and more particularly described in that certain Affidavit of Lien and Unpaid Charges, filed of record in Volume 1402 Page 821 & Volume 477 Page 548 & Volume 663 Page 525 & Volume 669 Page 474 & Volume 730 Page 666 & Volume 768 Page 189 & Volume 953 Page 412 & Volume 1027 Page 647 & Volume 1107 Page 199 & Volume 1198 Page 397 & Volume 1214 Page 394 & Volume 1295 Page 767 & Volume 1402 Page 821 & Volume 1502 Page 554 & Volume 1608 Page 312 & Book 1713 Page 678-765 & Book 1806 Pages 718-732 & Book 1889 Pages 194-202 & Book 1977 Pages 638-701 & Book 2043 & Pages 807-816 & Volume 2120 Page 519-529 & Volume 2203 Page 336-354 & Book 2293 Pages 227-240 & Instrument 201501778 & Instrument 201501779 & Instrument 201600766 & Instrument 201600764 & Instrument 201701281 & Instrument 201701283 & Instrument 201801123 & Instrument 201801124, Instrument 201901887, Instrument 202001036 and Instrument 202101365 of the Official Records of Bastrop County, Texas, are hereby released for the persons and properties listed in Exhibit A, attached hereto, said properties being identified by Unit, Block, and Lot Numbers.**

**Executed this 18<sup>th</sup> day of November 2021.**

\_\_\_\_\_  
**Board Director**

**Sworn and acknowledged before me, by the Board Director, on the 18<sup>th</sup> day of November 2021.**

\_\_\_\_\_  
**Alma Rodriguez**  
**Notary**

**alr**

<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
Cantu, David	01-19-0469		\$ 204.00		\$ 204.00
Caudill, Mavis A	02-03-0216		\$ 204.00		\$ 204.00
Caudill, Mavis A	02-03-0217		\$ 204.00		\$ 204.00
Davis, Heather	05-08-0617		\$ 68.00		\$ 68.00
Duhon Sr, Glen D	02-16-1447		\$ 204.00		\$ 204.00
Durning, Ronald M	04-14-0880		\$ 1,364.50	\$45.00	\$ 1,409.50
Durning, Ronald M	04-14-0880		\$ 1,664.50	\$90.00	\$ 1,754.50
Durning, Ronald M	04-14-0880		\$ 1,889.50	\$135.00	\$ 2,024.50
Durning, Ronald M	04-14-0880		\$ 2,343.00	\$180.00	\$ 2,523.00
Durning, Ronald M	04-14-0880		\$ 2,813.50	\$225.00	\$ 3,038.50
Edwards, Ashley	05-22-1271		\$ 204.00		\$ 204.00
Estrada, Jose	05-03-0228		\$ 180.00		\$ 180.00
Estrada, Jose	05-06-0514		\$ 180.00		\$ 180.00
Estrada, Jose	05-06-0518		\$ 180.00		\$ 180.00
Estrada, Jose	05-07-0531		\$ 180.00		\$ 180.00
Estrada, Jose	05-09-0681		\$ 180.00		\$ 180.00
Estrada, Jose	05-12-0862		\$ 180.00		\$ 180.00
Estrada, Jose	05-18-1102		\$ 180.00		\$ 180.00
Estrada, Jose	05-28-1612		\$ 180.00		\$ 180.00
G H Contracting LLC	02-05-0599		\$ 204.00		\$ 204.00
Gayton, Thomas E	01-12-0702		\$ 204.00		\$ 204.00
Gayton, Thomas E	02-03-0259		\$ 204.00		\$ 204.00
Gayton, Thomas E	02-03-0260		\$ 204.00		\$ 204.00
Gorostieta, Heraclio	05-24-1326		\$ 159.00		\$ 159.00
Hanchey, Casey	03-23-0516		\$ 204.00		\$ 204.00
Hanchey, Casey	02-23-0517		\$ 204.00		\$ 204.00
Hanchey, Casey	03-23-0518		\$ 180.00		\$ 180.00
Hathorn, Larry W	01-10-1388		\$ 195.00		\$ 195.00
Hecksel, Janice D	02-04-0427		\$ 204.00		\$ 204.00
Hucker, Benjami	04-12-0711		\$ 60.00		\$ 60.00
Hucker, Benjamin	04-12-0711		\$ 543.00	\$ 45.00	\$ 588.00
Hucker, Benjamin	04-12-0711		\$ 984.00	\$ 90.00	\$ 1,074.00
Hurless, Cory	04-13-0855		\$ 102.00		\$ 102.00
Hurless, Cory	04-13-0854		\$ 102.00		\$ 102.00
Jimenez, Emilio	02-04-0428		\$ 100.00		\$ 100.00
Lee, Rebecca	05-23-1293		\$ 609.00		\$ 609.00
Nishman, Barry	02-04-0420		\$ 48.00		\$ 48.00
Nishman, Barry	02-04-0420		\$ 540.00		\$ 540.00
Powell, Nancy M	04-12-0669		\$ 204.00		\$ 204.00
RCP Engineering Inc	01-10-1363		\$ 204.00		\$ 204.00
Rodriguez, Gilbert	03-03-0068		\$ 204.00		\$ 204.00
Ronald M. Durning	04-14-0880		\$ 1,049.50		\$ 1,049.50
Sayadi, Shahrokh	01-19-0532		\$ 204.00		\$ 204.00
Spohn Dev Foundation	04-14-0922		\$ 204.00		\$ 204.00

Stainton, Shane	05-03-0241	\$	108.00	\$	108.00
Stainton, Shane	05-03-0241	\$	621.00	\$	621.00
Thompson, Victoria	05-22-1286	\$	180.00	\$	180.00
Villegas, Rosa Aylette	02-04-0448	\$	110.00	\$	110.00
Villegas, Rosa Aylette	02-04-0449	\$	110.00	\$	110.00
Wigginton, Scott	04-12-0664	\$	204.00	\$	204.00
Williams, Arthur C	01-08-1029	\$	204.00	\$	204.00
Zeagler, Bobby L	05-05-0353	\$	204.00	\$	204.00
				\$	-
<b>Totals</b>		\$	<b>21,463.50</b>	\$810.00	\$ <b>22,273.50</b>

## Lien List Recap for November 2021

Total Amount of Liens Released	\$ 22,273.50
Road Assessments Paid	\$ 21,463.50
Standby Assessments Paid	\$ 0.00
Attorney Fees	\$ 1,083.23
Total actually collected	\$ 32,369.78
Total Write offs	\$ 0.00

\*\*\*Note: The reason the amount collected is lower than the amount released is because the report must show a release amount for each lien filed. The accounts were paid in full.\*\*\*

# Agenda Item # 7

## General Managers Report

**BOARD OF DIRECTORS**  
**BASTROP COUNTY WCID NO. 2**

**General Manager's Update**  
**November 18, 2021**

**7a. Status of TTHM compliance:**

No major updates at this time.

**7b. Update on district water plants and lift stations:**

No updates at this time.

**7c. W/WW maintenance & Capital Improvements update:**

No major updates from last month. We are currently working with BEFCO to get the 2 priority groups (compliance & maintenance) lined out. We are waiting on the packages to go out for bidding.

**7d. Roads maintenance & improvement projects update:**

**19/20 Road Construction:** All of the 2019/2020 roads have been chip sealed. As well, we had 11 roads from previous years conveyed to the County and have officially come off of the Road District, which are E. Keanahalululu Lane, Ninole Ct, Nuupia Ct, Kaeleku Lane, Olomana Ct, Pio Ct, Kaimuki Ct, Puu Ct, Keawakapu Dr, Ulupau Circle and Wainanea Ct. There is 3 more that will convey over by year end and we will notify the Board when this happens.

**20/21 Roads:** The team is on schedule and have many of them completed already. Kaelepulu, Katao and Pukoo have already been chip sealed along with last years roads. The crew is currently working on Group B roads now which is Nanakuli, Mokoleia, Keaau, Kaupa and Koko. Group A construction will finish this year or early next year, then be chip sealed next year.

**BOARD OF DIRECTORS**  
**BASTROP COUNTY WCID NO. 2**

**21/22 Roads:** Engineering has started on these and we are underway with the next years plan. Updates to come.

**7e. Employee update:**

No major updates. We finally were able to hire the last FT for the vacant road position. We are at full staff and so far, doing great. We now have a 4-person road crew plus Tyler as a floater. He spends 90% on the roads and still helps the W/WW side as needed.

**7f. General Office Update:**

New Maintenance Facility: The new shop has been completed. Crews have moved in and organizing it all. They have some general property clean-up and some drainage work to be completed. The gates are being moved over in the next couple weeks. We have outdoor LED lights as well as cameras active at the property, so we feel that we are fairly secure.

# Agenda

## Item # 9

Regarding  
Approving Contract  
for Information and  
Technology  
Services (IT)



## **MIS 2Yr Renewal 2022**

Prepared for:

**Bastrop County Water Control and Improvement  
Distr**

*Paul Hightower  
paul@bcwcid2.org*

Friday, November 12, 2021

Bastrop County Water Control and Improvement Distr  
Paul Hightower  
PO Box 708  
Bastrop, TX 78602  
paul@bcwcid2.org

Dear Paul,  
October, 08, 2021

Bastrop County Water Control and Improvement District #2  
Paul Hightower  
PO Box 708  
Bastrop, TX 78602  
paul@bcwcid2.org

Dear Paul,

On behalf of all of us at TLC Office Systems, we appreciate and value our business partnership with Bastrop County Water Control and Improvement District 2. We are excited to be able to provide a response to your Request for Quotation for Information Technology (IT) Support and Services. As demonstrated in our previous engagements and support, our enterprise infrastructure will continue to increase employee productivity, provide reliable network security and offer "state of the art" help desk support. In addition, our collaborative partnership with Visual Edge Technology offers a Network Operations Center (NOC), which will proactively do what it takes to support Bastrop County Water Control and Improvement Distr expectations through **real time monitoring of your equipment**, and a Security Operations Center (SOC) which proactively evaluates security threats and responds to those threats.

The Managed IT Services solution recommended in this proposal and supported in conjunction with Visual Edge Technology will meet and exceed the requirements as follows:

- Proactive Support and monitoring for end users and servers
- 24/7 Cybersecurity monitoring and support
- Unlimited Monday-Friday, 8-5 Service/Help Desk

We look forward to continuing a successful business partnership with ongoing exemplary service and support of your information and technology systems.

Sincerely,

Marc Coseriu  
Vice President of Telecom and IT Services  
TLC Office Systems

Managed IT Remote

Description	Recurring	Qty	Ext. Recurring
<b>Managed IT Remote Support</b>	\$1,245.00	1	\$1,245.00
<b>Desktop Management Remote</b>		12	
<ul style="list-style-type: none"> <li>• Unlimited access to the IT Support Desk, Monday - Friday, 8 - 5</li> <li>• Patch Management, Security Updates, and Preventative Maintenance</li> <li>• 24/7/365 Real time desktop monitoring</li> <li>• Secure, remote access to PCs from offsite</li> <li>• SLA driven support with quarterly business reviews</li> </ul>			
<b>Advanced End Point Protection</b>		12	
<ul style="list-style-type: none"> <li>• Next Generation end point protection for all PCs</li> <li>• Managed Detection &amp; Response - monitored 24/7 by Security Operations Center (SOC)</li> <li>• A.I. and Heuristic Learning for identifying unusual network behavior and advanced virus/malware detection</li> <li>• Ransomware protection and rollback feature</li> </ul>			
<b>Server Management Remote</b>		3	
<ul style="list-style-type: none"> <li>• Unlimited access to the IT Support Desk, Monday - Friday, 8 - 5</li> <li>• Patch Management, Security Updates, and Preventative Maintenance</li> <li>• 24/7/365 Real time server monitoring</li> <li>• Secure, remote access to the server from offsite</li> <li>• SLA driven support with quarterly business reviews</li> </ul>			
<b>Advanced End Point Protection Server</b>		3	
<ul style="list-style-type: none"> <li>• Next Generation Server Protection for Cyber Attacks</li> <li>• Crypto-Locker Protection</li> <li>• Monitored with a 24x7 Security Operations Center</li> <li>• Includes the ability to roll back from missed attacks</li> </ul>			

Managed IT Remote

Description	Recurring	Qty	Ext. Recurring
<b>Site Management</b>		1	
<ul style="list-style-type: none"> <li>Provides coverage and support for all additional devices such as printers, firewall, switches and other end points</li> <li>Management of the IP Map</li> <li>Wi-Fi management</li> <li>User account management</li> </ul>			
1 Month Subtotal:			<b>\$1,245.00</b>

Email and Collaboration

\* Contains Optional Items

Description	Recurring	Qty	Ext. Recurring
<b>Email and Collaboration</b>	<b>\$50.00</b>	1	<b>\$50.00</b>
<b>Cloud Based Email Management</b>		1	
Cloud Based Email Management			
<b>MS Exchange Mailbox</b>	\$4.00	35	\$140.00
<b>365 Advanced Threat Protection</b>	\$2.00	35	\$70.00
Microsoft Office 365 Advanced Threat Protection (Plan 1)			
<b>365 Backup + Email Archiving</b>	\$4.00	12	\$48.00
365 Business Backup + Email Archiving			
<b>Microsoft Office 365 Business Basic</b>	\$5.00	1*	\$5.00
Optional price per license if needed. Customer currently has two of each allocated.			
<b>Microsoft Office 365 Business Standard</b>	\$12.50	1*	\$12.50
Optional price per license if needed. Customer currently has two of each allocated.			
* Optional 1 Month Subtotal:			<b>\$17.50</b>
1 Month Subtotal:			<b>\$308.00</b>

MITS Backup Services

Description	Recurring	Qty	Ext. Recurring
<b>Image Backup of Server Std, 2 of 3yr Commitment Remaining</b> Managed Image Based Backup and Disaster Recovery Service with Hybrid Virtualization, Backup Verification. Includes onsite storage appliance. 1 Agent, 3 year Commitment. File Level Restores are available through the management console	\$220.00	1	\$220.00
1 Month Subtotal:			\$220.00

Enhanced Employee Security Training

Description	Qty
<b>Enhanced Employee Security 20 users</b> Provides access to Enhanced Employee Security Service (BPP): <ul style="list-style-type: none"> <li>• Annual employee education on phishing attacks;</li> <li>• Weekly security micro training;</li> <li>• Simulated phishing attacks;</li> <li>• Dark Web Breach Assessments</li> <li>• Annual Security Review</li> </ul>	1

**Cost Concessions and Special Offer**

**Two and Three Year Contract Concessions**

By extending the contract to 24 or 36 months we are able to include at no additional cost for the term of the contract:

- Cyber Security Training and Reporting (valued at \$3000 annually)

**Additional Considerations**

- Current comprehensive back up solution provided by Datto is still in existence and covered through Dec. 2023.
- No implementation charges are required for these services
- Prices are "locked" and will not increase for the term of the agreement
- Current knowledge of account and infrastructure enhances TLC / Visual Edge ability to accurately diagnose and resolve issues.

## MIS 2Yr Renewal 2022

Prepared by:  
TLC Office Systems

Marc Coseriu  
(713) 590-1807  
mcoseriu@tlcofficesystems.com

Prepared for:  
Bastrop County Water Control and  
Improvement Distr

PO Box 708  
Bastrop, TX 78602  
Paul Hightower  
(512) 545-6201  
paul@bcwcid2.org

Quote Information:  
Quote #: MC013695

Version: 1  
Delivery Date: 11/12/2021  
Expiration Date: 01/08/2022

### 1 Month Expenses Summary

Description	Amount
Managed IT Remote	\$1,245.00
Email and Collaboration	\$308.00
MITS Backup Services	\$220.00
1 Month Total:	<b>\$1,773.00</b>

### \*Optional Expenses

Description	Recurring
Email and Collaboration	\$17.50
Optional Subtotal:	<b>\$17.50</b>

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors. The expiration date, listed above, is the last date by which you may electronically approve this quote. The prices in this quote are valid for 30 days, please ask us to refresh your prices after that date. Orders over \$2,000 require a 50% deposit, before the order will be processed. Project orders require a 50% deposit before the order will be processed and a progress payment will be due when equipment is received. We specifically disclaim any and all warranties, expressed or implied, including but not limited to any licensed products. We shall not be liable for any loss of profits, business, goodwill, data, interruption of business, nor for incidental or consequential merchantability or fitness of purpose, nor damages related to this agreement.

Agenda

Item # 11

Water and  
Wastewater  
Rates

**BASTROP COUNTY WATER CONTROL AND  
IMPROVEMENT DISTRICT #2**

November 18, 2021 Water Board Meeting

**2022 Proposed Residential and Commercial  
Water & Wastewater Rates Discussion**

**RESIDENTIAL WATER:**

<u>Tiers/Structure</u>	<u>Current</u>	<u>Proposed</u>
0-3,000	\$4.73	\$4.87 per 1,000 gallons
3,001 - 5,000	\$5.53	\$5.70 per 1,000 gallons
5,001 - 10,000	\$6.10	\$6.28 per 1,000 gallons
10,001 - 20,000	\$7.06	\$7.27 per 1,000 gallons
20,001 - 30,000	\$7.53	\$7.76 per 1,000 gallons
30,001 - 40,000	\$7.94	\$8.18 per 1,000 gallons
40,001 & over	\$8.32	DELETE THIS RATE
Water Tap Fee	\$3,000	\$4,000
3/4 x 5/8" Res. Rate:	\$34.50	\$35.53
3/4" Base:	\$45.00	\$46.35
1" Base:	\$112.50	\$118.13
1.5" Base:	\$225.00	\$236.25
2" Base	\$360.00	\$378.00

**RESIDENTIAL WASTEWATER:**

<u>Tiers/Structure</u>	<u>Current</u>	<u>Proposed</u>
WW Rate	\$88.00	\$90.00
WW Tap Fee	\$8,500.00	\$9,500.00

**RESIDENTIAL & COMMERCIAL W/WW BORE FEE:**

Flat Rate	\$850	\$1250
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## **BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2**

### **COMMERCIAL 5/8 x 3/4 WATER: (20 current)**

<u>Tiers/Structure</u>	<u>Current</u>	<u>Proposed</u>
0-3,000	\$3.83	\$4.02 per 1,000 gallons
3,001 - 5,000	\$4.32	\$4.54 per 1,000 gallons
5,001 - 10,000	\$4.75	\$4.99 per 1,000 gallons
10,001 - 20,000	\$5.29	\$5.55 per 1,000 gallons
20,001 - 30,000	\$5.72	\$6.01 per 1,000 gallons
30,001 - 40,000	\$6.10	\$6.41 per 1,000 gallons
40,001 & over	\$6.48	DELETE THIS RATE
Water Tap Fee	\$3,000	\$4,000
3/4 x 5/8" Comm. Rate:	\$35.00	\$36.75

### **COMMERCIAL 1" WATER: (3 current)**

<u>Tiers/Structure</u>	<u>Current</u>	<u>Proposed</u>
0-7,500	\$3.50	\$3.68 per 1,000 gallons
7,501 - 12,500	\$3.90	\$4.10 per 1,000 gallons
12,501 - 25,000	\$4.25	\$4.46 per 1,000 gallons
25,001 - 50,000	\$4.70	\$4.94 per 1,000 gallons
50,001 - 75,000	\$5.10	\$5.36 per 1,000 gallons
75,001 - 100,000	\$5.40	\$5.67 per 1,000 gallons
100,001 & over	\$5.70	DELETE THIS RATE
Water Tap Fee	\$2,940	\$4,000
3/4 x 5/8" Comm. Rate:	\$87.50	\$91.88

## **BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2**

### **COMMERCIAL 1.5" WATER: (2 current)**

<u>Tiers/Structure</u>	<u>Current</u>	<u>Proposed</u>
0-15,000	\$3.50	\$3.68 per 1,000 gallons
15,001 - 25,000	\$3.90	\$4.10 per 1,000 gallons
25,001 - 50,000	\$4.25	\$4.46 per 1,000 gallons
50,001 - 100,000	\$4.70	\$4.94 per 1,000 gallons
100,001 - 150,000	\$5.10	\$5.36 per 1,000 gallons
150,001 - 200,000	\$5.40	\$5.67 per 1,000 gallons
200,001 & over	\$5.70	DELETE THIS RATE
Water Tap Fee	\$3,450	\$4,650
1.5" Comm. Rate:	\$175.00	\$183.75

### **COMMERCIAL 2" WATER: (3 current)**

<u>Tiers/Structure</u>	<u>Current</u>	<u>Proposed</u>
0-24,000	\$3.50	\$3.68 per 1,000 gallons
24,001 - 40,000	\$3.90	\$4.10 per 1,000 gallons
40,001 - 80,000	\$4.25	\$4.46 per 1,000 gallons
80,001 - 160,000	\$4.70	\$4.94 per 1,000 gallons
160,001 - 240,000	\$5.10	\$5.36 per 1,000 gallons
240,001 - 320,000	\$5.40	\$5.67 per 1,000 gallons
320,001 & over	\$5.70	DELETE THIS RATE
Water Tap Fee	\$4,000	\$4,850
2" Comm. Rate:	\$280.00	\$294.00

### **COMMERCIAL WASTEWATER: (14 current)**

<u>Tiers/Structure</u>	<u>Current</u>	<u>Proposed</u>
WW Rate	\$96.00	\$100.00
WW Tap Fee	\$8,500.00	\$9,500.00

Agenda

Item # 12

Resolution

Approving Budget

for Fiscal Year

2022

**A RESOLUTION APPROVING THE 2022 FISCAL YEAR OPERATING BUDGET OF BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**

WHEREAS, Bastrop County Water Control and Improvement District No. 2 (the "District") has been duly and lawfully created and operates pursuant to the provisions of Chapters 49 and 51 of the Texas Water Code, as amended;

WHEREAS, Title 30, Section 293.97(b), Texas Administrative Code, provides that an operating budget shall be passed and approved by a resolution of the governing board and shall be made a part of the governing board minutes; and

WHEREAS, the Board of Directors of the District desires to adopt a budget for the 2022 fiscal year in an open, public meeting, proper notice of which has been given as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2 THAT:

Section 1. The Board of Directors hereby approves that certain operating budget for the District's 2022 fiscal year in the form attached hereto as Appendix "A".

Section 2. A copy of this Resolution and the operating budget approved hereby shall be attached to the meeting minutes of the Board's November 18, 2021 meeting.

Section 3. The President and Secretary of the Board are hereby authorized and directed to execute this Resolution. After this Resolution is executed, an original Resolution shall be filed in the permanent records of the District.

PASSED AND APPROVED this 18<sup>th</sup> day of November, 2021.

---

President, Board of Directors

ATTEST:

---

Secretary, Board of Directors

**Appendix "A"**  
**Operating Budget**

# Agenda

## Item # 13

Annual Review of  
District's  
Investment Policy  
and Investment  
Strategies



PASSED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

---

Mary Beth O'Hanlon  
President

ATTEST:

---

Ron Whipple  
Secretary

## BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

### INVESTMENT POLICY

#### I.

#### STATUTORY AUTHORITY

1.01 Statutory Authority. This Policy has been adopted pursuant to, and in accordance with the requirements of, Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) and Chapter 2257 of the Texas Government Code (the Public Funds Collateral Act).

#### II.

#### SCOPE

2.01 Scope. This Policy applies to the investment of all funds of Bastrop County Water Control and Improvement District No. 2 (the "District") and funds under its control. The Board of the District shall review this Investment Policy and the investment strategies set forth herein not less than annually and shall make any changes thereto as determined by the Board of the District to be necessary and prudent for the management of District funds. Not less than annually, the Board shall adopt a written order or resolution stating that it has reviewed the Investment Policy and investment strategies and setting forth any changes made thereto.

#### III.

#### OBJECTIVES

3.01 Investment Objectives. Investment of funds shall be governed by the following investment objectives, in order of priority:

1. Preservation and safety of principal- The foremost objective of the District's Investment Policy is to assure safety of the invested funds. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital while minimizing credit rate and interest rate risk. Investment for speculation is prohibited.

2. Liquidity- Funds will be invested with maturities necessary to maintain sufficient liquidity to provide adequate and timely working funds.

3. Yield- Return on investment is of least importance compared to the safety and liquidity objectives described above.

IV.  
INVESTMENT PARAMETERS

4.01. Investment Strategies. The District's overall investment strategy shall be to purchase high credit quality investments that preserve the safety of capital, maximize liquidity, promote diversification, and provide reasonable market yield (in that order of priority), based on the District's anticipated cash flows and the maintenance of a liquidity buffer for unanticipated liabilities. Investments are to be chosen in a manner which promotes diversity by market sector, credit and maturity. The choice of high credit quality investments and high-grade money market instruments are designed to assure the marketability of those investments should liquidity needs arise. Detailed strategies by fund type are set forth in **Exhibit "A"** of this Policy. The Board of the District shall review annually the investment strategies and shall make any changes thereto as determined by the Board to be necessary and prudent for the management of the District's funds.

4.02 Maximum Maturities. The District will match its investments with anticipated cash flow requirements. To match anticipated cash flow requirements, the maximum weighted average maturity of the overall portfolio shall not exceed 365 days and a benchmark of the six-month and one-year Treasury Bills shall be used to measure risk in the portfolio. Unless matched to a specific cash flow requirement, the District will not directly invest in securities maturing more than 24 months from the date of purchase.

4.03 Diversification. The District may diversify its portfolio to reduce risk.

4.04. Competitive Bidding Requirement. All securities, including certificates of deposit, will be purchased or sold after three (3) offers/bids are taken to verify that the District is receiving fair market value/price for the investment. Bids for certificates of deposit may be solicited orally, in writing, electronically, or any combination of these methods.

4.05. Delivery versus Payment. All security transactions entered into by the District shall be conducted on a delivery versus payment (DVP) basis. Securities will be held by a third party custodian designated by the Investment Officer and evidenced by safekeeping receipts.

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

4.07 Electronic Wire Transfers. The Investment Officer may use electronic means to transfer or invest funds collected or controlled by the District. Electronic transfers shall only be made between District accounts and in the name of the District, unless otherwise authorized in writing by the Board of the District.

V.  
DELEGATION OF INVESTMENT AUTHORITY

5.01 Appointment of Investment Officer. Ghia Lewis and Mark Burton of Municipal Accounts & Consulting, L.P. are hereby appointed the Investment Officers of the District for so

long as they serve as the District's bookkeeper. The Investment Officers shall be responsible for the investment of District funds in accordance with this Investment Policy. If the Board has contracted with another investing entity to invest the District's funds, as authorized by the Public Funds Investment Act, the Investment Officer of the other investing entity is considered to be the Investment Officer of the District for such purposes. The authority hereby granted to the Investment Officers to invest the District's funds is effective until rescinded by the Board, until the expiration of the officer's term, the termination of Municipal Accounts & Consulting, L.P.'s bookkeeping contract with the District, or the termination of the individual's employment with Municipal Accounts & Consulting.

5.02 Investment Training. The Investment Officer shall attend at least one investment training session from an independent source and containing at least six hours of instruction relating to investment responsibilities within 12 months after taking office or assuming duties. The Investment Officer shall also attend an investment training session within each two-year period after the first year and receive not less than four hours of instruction relating to investment responsibilities from an independent source. Training must include education on investment controls, security risks, strategy risks, market risks, diversification of investment portfolio and compliance with the Public Funds Investment Act.

5.04 Prudence. The standard of care to be used by the Investment Officer shall be prudent person standard, and shall be applied in the context of managing the overall portfolio. This standard states that the person designated as the Investment Officer shall exercise the judgment and care, under prevailing circumstances, that a prudent person would exercise in the management of the person's own affairs. In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall take into consideration (i) the investment of all funds over which the Investment Officer has responsibility rather than consideration as to the prudence of a single investment, and (ii) whether the investment decision was consistent with this Investment Policy.

5.05 Ethics. Officers and employees involved in the investment of District funds shall refrain from personal activity that could conflict with the proper execution and management of the District's investment program. Employees and investment officials shall disclose, in writing, any material interests, including personal business relationships, with any financial institution with which it is proposed that the District conduct business. For purposes of District investments, employees or investment officials have a personal business relationship with a business organization if:

- (i) the individual owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
- (ii) funds received by the individual from the business organization exceed 10 percent of the individual's gross income for the previous year; or
- (iii) the individual has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the individual.

5.06 Limitation of Personal Liability. Authorized representatives of the District who

invest the District's funds in accordance with this Policy shall have no personal liability for any individual security's credit risk or market price changes provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

## VI. INVESTMENT REPORTS

6.01 Internal Management Reports. The Investment Officer shall prepare and submit not less than quarterly to the Board of Directors of the District written reports of investment transactions for all funds of the District for the preceding reporting period. The quarterly reports shall comply with the requirements of Section 2256.023 of the Public Funds Investment Act. Specifically, the quarterly report shall:

- (i) Describe in detail the investment position of the District;
- (ii) Be prepared jointly by all Investment Officer;
- (iii) Be signed by each Investment Officer;
- (iv) Contain a summary statement of each pooled fund group that states the:
  - (A) beginning market value for the reporting period;
  - (B) ending market value for the period;
  - (C) fully accrued interest for the reporting period;
  - (D) state the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
  - (E) state the maturity date of each separately invested asset that has a maturity date;
  - (F) state the account or fund or pooled group fund in the state agency or local government for which each individual investment was acquired; and
  - (G) state the compliance of the investment portfolio of the District as it relates to: (i) the investment strategy expressed in this Policy; and (ii) relevant provisions of the Public Funds Investment Act.

## VII. COLLATERAL, SAFEKEEPING, AND CUSTODY REQUIREMENTS

7.01 Collateral Policy. Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the District to require full collateralization of all District funds on deposit with a depository bank and for repurchase agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments, less an amount insured by the FDIC.

At its discretion, the District may require a higher level of collateralization for certain investment securities. Securities pledged as collateral shall be held by an independent third party with which the District has a current custodial agreement. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the District and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

7.02 Authorized Collateral for Time and Demand Deposits. The District shall accept only the following securities as collateral for time and demand deposits:

- (i) FDIC insurance coverage;
- (ii) Obligations of the United States, its agencies or instrumentalities, or other evidence of indebtedness of the United States guaranteed as to principal and interest; and
- (iii) Obligations of Texas or other states or of a county, city or other political subdivision of a state having been rated as not less than "A" or its equivalent by two nationally recognized rating agencies.

7.03 Authorized Collateral for Repurchase Agreements. The District shall accept as collateral for repurchase agreements only obligations of the United States, its agencies or instrumentalities.

## VIII. AUTHORIZED INVESTMENTS

8.01 Authorized Investments. The following are authorized investments for the District's funds, as further described and restricted by the Public Funds Investment Act:

- A. Obligations of, or guaranteed by, the United States. Obligations of the United States, its agencies and instrumentalities, excluding mortgage backed securities, and that are authorized investments under Section 2256.009 of the Public Funds Investment Act.
- B. State Obligations. Obligations of the State of Texas or any state of the United States or their respective agencies and instrumentalities, agencies, counties, cities, and other political subdivisions rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent, and that are authorized investments under Section 2256.009 of the Public Funds Investment Act.
- C. Other Governmental Obligations. Obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by

the explicit full faith and credit of the United States.

D. Certificates of Deposit/Share Certificates.

(a) Fully insured or collateralized certificates of deposit or share certificates that are approved investments under Section 2256.010 of the Public Funds Investment Act: (i) from a depository institution that has its main office or a branch office in the State of Texas; and (ii) that are guaranteed or insured by the Federal Deposit Insurance Corporation or its successor, or by the National Credit Union Share Insurance Fund or its successor, as applicable. Authorized certificates of deposit shall include such certificates purchased through the CDARS program with a Texas bank.

(b) Fully insured certificates of deposit purchased from a broker or a bank that has its main office or a branch office in the State of Texas and is selected from the list of qualified brokers attached to this Investment Policy. All investments in such brokered certificates of deposit shall be made on a delivery versus payment basis to the District's safekeeping agent, and the Investment Officer shall verify that the bank is fully insured by the Federal Deposit Insurance Corporation prior to purchase. In the event any bank from which the District has purchased a brokered certificate of deposit merges with, or is acquired by, another bank in which brokered certificates of deposit are owned by the District, the Investment Officer shall immediately contact the banks and liquidate any brokered certificate that exceeds FDIC insurance levels.

E. Repurchase Agreements. Fully collateralized repurchase agreements with a defined termination date executed with a primary dealer as defined by the Federal Reserve or a financial institution doing business in this state, and that are authorized investments under Section 2256.011 of the Public Funds Investment Act.

F. Mutual Funds. AAA-rated, SEC registered money market mutual funds that are registered and regulated by the Securities and Exchange Commission subject to the limitations set forth in Section 2256.014 of the Public Funds Investment Act.

G. Commercial Paper. Commercial paper that has a stated maturity of 270 days or fewer from the date of its issuance and that is rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies, or one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United State or any state, as authorized under Section 2256.013 of the Public Funds Investment Act

H. Investment Pools. AAA-rated, constant-dollar local government investment pools that meet the requirements set forth in the Public Funds Investment Act for the investment of public funds, including Sections

2256.016, .017, .018, and .019, and provided further that such investments must be approved by the Board of Directors of the District by separate resolution.

I. Interest bearing accounts of any FDIC bank in Texas.

IX.

AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

9.01 Authorized Financial Dealers and Institutions. The Board may contract with an investment management firm registered under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or with the State Securities Board to provide for the investment and management of public funds; provided, that a contract may not be for a term longer than two years, and any renewal or extension thereof must be made by the Board by order or resolution.

X.

MISCELLANEOUS

10.01 Policy to be Presented to Investment Officer. The Investment Officer shall be presented a copy of this Investment Policy and shall execute a written instrument substantially in the form attached hereto as **Exhibit "B"** to the effect that the Investment Officer has:

1. received and thoroughly reviewed a copy of this Investment Policy; and
2. implemented procedures and controls to comply with the Investment Policy.

10.02 Business Organizations that Invest or Manage the District's Investment Portfolio. A written copy of this Investment Policy shall be presented to any business organization offering to engage in an investment transaction with the District. For purposes of this Policy, a "business organization" means an investment pool or investment management firm under contract with the District to invest or manage the District's investment portfolio that has accepted authority granted by the District under the contract to exercise investment discretion in regard to the District's funds. The qualified representative of the business organization offering to engage in an investment transaction with the District shall execute a written instrument in a form acceptable to the District and the business organization substantially to the effect that the business organization has:

- (i) Received and reviewed this Investment Policy; and
- (ii) Acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the District and the organization that are not authorized under this Investment Policy, except to the extent that the authorization: (A) is dependent on an analysis of the makeup of the District's entire portfolio; (B) requires an interpretation of subjective investment standards; or (C) relates to investment transactions of the District that are not made through accounts or other contractual arrangements over which the business organization has accepted discretionary investment authority.

The District shall not acquire or otherwise obtain any authorized investment described in this

Investment Policy from a business organization that has not delivered the instrument described above.

10.03 Annual Financial Audit. The District, in conjunction with its annual financial audit, shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

10.04 Selection of Authorized Brokers. The District shall annually review, revise and adopt a list of qualified brokers that are authorized to engage in investment transactions with the District. Approved Investment Brokers are those listed in **Exhibit C** of this Policy.

10.05 Effective Date. This Policy shall be effective immediately upon adoption.

## **EXHIBIT A - 1**

### **INVESTMENT STRATEGY**

#### **DEBT SERVICE FUNDS**

##### Investment Objective:

To purchase investments that will preserve the safety of capital and maximize yield (in that order of priority) taking into account the timing of the District's debt service payments.

##### Investment Strategy:

To invest in any of the authorized investments listed in Article VIII of the District's Investment Policy, provided that:

1. For funds needed for the District's next debt service payment, the investment shall mature no later than the date the debt service payment is due.

2. For funds in the debt service reserve fund, the maximum stated maturity date of the investment shall be no greater than 24 months after the date of purchase and cannot exceed the final maturity of the underlying bond(s) or note(s) for which it is reserved.

**EXHIBIT A – 2**

**INVESTMENT STRATEGY**

**CONSTRUCTION FUNDS**

Investment Objective:

To purchase investments that will preserve the safety of capital and maximize yield (in that order of priority) taking into account the timing of the District's cash flow requirements for its construction projects.

Investment Strategy:

To invest in any of the authorized investments listed in Article VIII of the District's Investment Policy, provided that:

1. Investment maturities shall generally follow anticipated cash flow requirements. At no time shall the anticipated expenditure schedule be exceeded in an attempt to bolster yield.
2. Market conditions and arbitrage regulations shall be considered to avoid arbitrage.

## **EXHIBIT A-3**

### **INVESTMENT STRATEGY UNRESTRICTED OPERATING FUNDS**

#### Investment Objective:

To purchase investments that will preserve the safety of capital, maximize liquidity, and maximize yield (in that order of priority), taking into account the District's monthly operating expenses, capital improvements, special projects, and other expenditures and ensuring the availability of funds as necessary.

#### Investment Strategy:

To invest in any of the authorized investments listed in Article VIII of the District's Investment Policy, provided that the investment will mature no later than 24 months after the date of purchase. Investments must meet projected cash flow requirements.

**EXHIBIT A – 4**

**INVESTMENT STRATEGY**

**ROAD MAINTENANCE FUNDS**

Investment Objective:

To purchase investments that will preserve the safety of capital and maximize yield (in that order of priority) taking into account the timing of the District's cash flow requirements for its road maintenance and improvement projects.

Investment Strategy:

To invest in any of the authorized investments listed in Article VIII of the District's Investment Policy, provided that:

1. Investment maturities shall generally follow anticipated cash flow requirements. At no time shall the anticipated expenditure schedule be exceeded in an attempt to bolster yield.

**EXHIBIT B**

**INVESTMENT OFFICER AND INVESTMENT FIRM CERTIFICATION  
OF RECEIPT AND REVIEW OF INVESTMENT POLICY**

THE STATE OF TEXAS

COUNTY OF BASTROP

I, \_\_\_\_\_ of \_\_\_\_\_,  
do hereby certify that I have been presented a copy of the Investment Policy for Bastrop County  
Water Control and Improvement District No. 2 dated \_\_\_\_\_. I have thoroughly reviewed  
the Investment Policy and acknowledge that \_\_\_\_\_ has implemented  
procedures and controls to comply with the Investment Policy.

WITNESS MY HAND THIS \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**EXHIBIT C**  
**List of Approved Brokers and Investment Firms**

# Agenda

## Item # 14

Engagement  
Letter from West  
Davis and Company

# WEST, DAVIS & COMPANY

A LIMITED LIABILITY PARTNERSHIP

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November 9, 2021

Board of Directors  
Bastrop County WCID No. 2  
c/o Paul Hightower, General Manager  
PO Box 708  
Bastrop, Texas 78602

We are pleased to confirm our understanding of the services we are to provide the Bastrop County Water Control and Improvement District No. 2 (the "District") for the year ended December 31, 2021. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the District's basic financial statements, as of and for the year ended December 31, 2021. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budget Comparison for the Road Reconstruction and Maintenance Fund.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. TCEQ required schedules.

## **Audit Objective**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected

individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

### **Other Services**

We will also prepare the financial statements of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other non-attest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Audit Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service provider.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of West, Davis and Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to TCEQ or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of West, Davis and Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to TCEQ or its designee. TCEQ or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately January 1, 2022 and to issue our reports no later than March 31, 2022. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs except that we agree that our gross fee, including expenses, will be approximately \$22,000-\$24,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice for these fees will be rendered upon completion of our work and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope and estimated fees for those additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

The District agrees to hold WDC and its partners, heirs, executors, personal representatives, successors, and assigns harmless from any and all claims of the District which arise from knowing misrepresentations to WDC by the management of the District, or the intentional withholding or concealment of information from WDC by the management of the District. The District also agrees to indemnify WDC for any and all claims made against WDC by third parties which arise from any of these actions by the management of the District, as long as WDC is not negligent in the performance of its services.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Bob West, CPA  
Partner

RESPONSE:

This letter correctly sets forth the understanding of Bastrop County Water Control and Improvement District No. 2.

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

# Agenda

Item # 15

and 17

Resolution Setting

Road Fees and

Exemptions

**CERTIFICATE FOR RESOLUTION**

THE STATE OF TEXAS

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§  
§  
§  
§

COUNTY OF BASTROP

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

We, the undersigned officers of the Board of Directors of Bastrop County Water Control and Improvement District No. 2 (the "District") hereby certify as follows:

1. The Board of Directors of the District convened in regular session on the 18<sup>th</sup> day of November, 2021, at the regular meeting place thereof, and the roll was called of the duly constituted members of the Board, to wit:

- Mary Beth O'Hanlon, President
- Scott Ferguson, Vice President
- Sam Kier, Treasurer
- Ron Whipple, Secretary
- Butch Carmack, Director

and all of said persons were present except \_\_\_\_\_, thus constituting a quorum.

Whereupon, among other business, the following was transacted at the meeting: a written

RESOLUTION ESTABLISHING 2022 ROAD FEE AND EXEMPTION; AND PROVIDING  
AN EFFECTIVE DATE

was introduced for the consideration by the Board. It was then duly moved and seconded that the ORDER be adopted; and, after due discussion, the motion, carrying with it the adoption of the ORDER was duly passed and adopted by the Board by the following vote:

\_\_\_ "For" \_\_\_ "Against" \_\_\_ Abstained

2. That a true, full and correct copy of the aforesaid ORDER adopted at the meeting described in the above and foregoing paragraph is attached to and follows this certificate; the ORDER has been duly recorded in the Board's minutes of the meeting; that the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein; that each of the officers and members consented, in advance, to the holding of the meeting for such purpose; that the meeting was open to the public as required by law; and that public notice of the time, place and subject of the meeting was given as required by Chapter 551, Texas Government Code, and Section 49.063, Texas Water Code.

EXECUTED AND SEALED this the 18<sup>th</sup> day of November, 2021.

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Ron Whipple  
Secretary, Board of Directors

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Mary Beth O'Hanlon  
President, Board of Directors

## **BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**

### **RESOLUTION SETTING THE DISTRICT'S ROAD FEES AND EXEMPTION FOR 2022; AND PROVIDING AN EFFECTIVE DATE**

WHEREAS, Bastrop County Water Control and Improvement District No. 2 (the "*District*") is a political subdivision of the State of Texas, operating under the laws of the State of Texas, including without limitation Chapters 49 and 51, Texas Water Code and the holder of Certificates of Convenience No. 10990 and 20961 issued by the Texas Commission on Environmental Quality; and

WHEREAS, pursuant to Chapter 11001 of the Texas Special District and Local Laws Code, the District has all of the rights, powers, privileges, functions, responsibilities, and duties that general law grants a road district created under Section 52, Article III, Texas Constitution; and

WHEREAS, Section 11001.007(a) of the Texas Special District and Local Laws Code authorizes the Board of Directors of the District (the "Board") to impose a monthly charge in an amount not to exceed \$15 for each developed or undeveloped lot, tract, or reserve in the District to be used for constructing, maintaining, or repairing public streets or roadways in the District or for purchasing equipment necessary to maintain or repair public streets or roadways in the District (the "*Road Fee*"); and

WHEREAS, Section 11007.001(a-1) authorizes the Board to increase the monthly charge for a developed or undeveloped lot, tract, or reserve in the District by more than \$3 in any calendar year. The statute further authorizes the Board to grant an exemption to an increase in the monthly charge to the owner of a lot, tract, or reserve in the District who (1) is 65 years of age or older; or (2) has been determined to have a disability by and has written documentation of the disability from the United States Social Security Administration or the United States Department of Veterans Affairs; and

WHEREAS, the Board of Directors desires to establish the Road Fee for calendar year 2022 and to establish exemptions to an increase in the monthly charge in accordance with the terms of Section 11007.001 of the Texas Special District and Local Laws Code;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2 THAT:

1. The facts and recitations in the preamble of this Order are hereby found and declared to be true and correct, and are incorporated by reference herein and expressly made a part hereof, as if copied verbatim.
2. The Board of Directors for the District hereby sets the amount of the Road Fee for calendar year 2022 at \$17.00 per month, such that the total amount of the Road Fee shall be \$17.00 per month for each developed or undeveloped lot, tract, or reserve in the District.

3. The Board hereby exempts persons over the age of 65 from the increase in the Road Fee provided such persons own a lot, tract, or reserve in the District and use such lot, tract or reserve as a residence.
4. The Board hereby exempts disabled persons who own a lot, tract, or reserve in the District and who use such lot, tract or reserve as a residence from the increase in the Road Fee according to the percentage of disability as described in the written documentation provided by the United States Social Security Administration or the United States Department of Veteran Affairs.
3. Property owners applying for an exemption must provide proof of ownership and proof that the property is used as a residence; and (1) written documentation that the owner is 65 years of age or older with respect to the exemption available to persons aged 65 or over; or (2) written documentation from either the United States Social Security Administration or the United States Department of Veterans Affairs that the owner has a disability and the percentage of such disability.
4. District staff are authorized to take any and all actions necessary to implement this Resolution.
5. This Resolution shall become effective upon adoption by the Board of Directors of the District.
6. If any provision, section, subsection, sentence, clause or phrase of this Resolution, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, invalid, or unenforceable, neither the remaining portions of this Resolution nor their application to other persons or sets of circumstances shall be affected thereby, it being the intent of the Board in adopting this Resolution that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, invalidity or unenforceability of any other portion hereof, and all provisions of this Resolution are declared to be severable for that purpose.
7. This Resolution shall be cumulative of all provisions of the orders and resolutions of the Bastrop County Water Control and Improvement District No. 2 relating to the same subject matter hereof. All provisions of any orders and resolutions of the Bastrop County Water Control and Improvement District No. 2 in conflict with this Resolution are hereby repealed and all other provisions of the orders and resolutions of the District not in conflict with the provisions of this Resolution shall remain in full force and effect.
8. It is further found and determined that notice of the date, place, and subject of this meeting was posted in accordance with the terms and provisions of the Texas Government Code, Chapter 551 at least 72 hours preceding the scheduled time of

this meeting and that the District has complied with the terms and provisions of said Chapter 551 of the Texas Government Code.

PASSED, APPROVED and EXECUTED this 18<sup>th</sup> day of November, 2021.

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Mary Beth O'Hanlon  
President, Board of Directors

ATTEST:

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Ron Whipple  
Secretary, Board of Directors

# Agenda

## Item # 16

Interlocal  
Agreement with  
Bastrop County  
relating to  
2021/2021 Road  
Projects

**INTERLOCAL AGREEMENT FOR ROAD IMPROVEMENTS  
(2021-2022)**

STATE OF TEXAS	§	COUNTY OF BASTROP AND
	§	BASTROP COUNTY WATER CONTROL
COUNTY OF BASTROP	§	AND IMPROVEMENT DISTRICT NO. 2

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THE COUNTY OF BASTROP ("County"), a political subdivision of the State of Texas, and the BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2 ("BCWCID #2"), a conservation and reclamation district and political subdivision of the State of Texas, hereby enter into this Interlocal Agreement For Road Improvements ("Agreement"). The County and BCWCID #2 are individually referred to herein as a "Party" and collectively referred to herein as the "Parties."

**Recitals**

WHEREAS, the County has an interest in protecting the health and safety of citizens of Bastrop County; and

WHEREAS, the County also has an interest in improving and maintaining the roads of the unincorporated sections of Bastrop County, including roads located within unincorporated areas of the District; and

WHEREAS, pursuant to Chapter 11001 Texas Special District Local Laws Code (the "Act"), BCWCID #2 has all of the rights, powers, privileges, functions, responsibilities, and duties that general law grants a road district created under Section 52, Article III, Texas Constitution; and

WHEREAS, a number of the roads previously constructed within the County that are located within the boundaries of BCWCID #2 are in poor condition, create potential hazards to public safety, and are in need of repairs and improvements; and

WHEREAS, in accordance with the requirements of the Act, BCWCID #2 has previously adopted and updated a master plan for road improvements (the "Master Plan"), which master plan has been approved by the County for road improvements to be made in the County's jurisdiction; and

WHEREAS, the Master Plan includes improvement to the roads more particularly identified in Exhibit "A" attached hereto (the "Project"); and

WHEREAS, the Parties desire to enter into this Agreement in order to set forth the terms and conditions pursuant to which the District will endeavor to complete the Project roads prior to September 30, 2022, and the County will provide certain assistance to the District in connection therewith.

NOW THEREFORE, the Parties, for and in consideration of the covenants and agreements herein set forth, to be kept and performed by them respectively, have agreed to and do hereby agree together as follows:

## Agreement

### 1. Purpose

Pursuant to Chapter 791 of the Texas Government Code, the County and BCWCID #2 are local governments and desire to enter into this Agreement for the purpose of providing governmental functions in which the Parties are mutually interested and with each Party performing functions they would be authorized to perform individually; specifically: financing, project management, design, construction installation and maintenance of the Project, which will improve roads in Bastrop County and will promote the public health, safety and welfare.

### 2. General Agreement

The County and BCWCID #2 hereby agree to cooperate in good faith and as further set forth in this Agreement for purposes of undertaking and completing the Project prior to September 30, 2022. The Parties mutually acknowledge and agree that the completion of the Project improvements by this deadline will be subject to the availability of funding, personnel, equipment, resources, weather and other matters, and the completion of the Project cannot be guaranteed by either Party.

### 3. BCWCID #2 Responsibilities

- A. BCWCID #2 authorizes the County to seal and pave the Project roads, and to perform compaction testing.
- B. BCWCID #2 shall reimburse the County for 1/2 of fuel costs associated with the work performed by the County pursuant to the terms and scope of the Project as described herein and for the compaction test necessary for the paving of the roads described in the Project.
- C. BCWCID #2 will reimburse the County for all materials. Attached as **Exhibit "B"** is the current estimate of materials for the Project. Prices are subject to change based on market conditions. In the event that prices for materials change, the County shall notify BCWCID #2 of the updated price estimates for materials for the Project no later than ten (10) days prior to purchasing the material and to submitting to BCWCID #2 an invoice for materials reflecting the changed price.
- D. BCWCID #2 will pay for all surveys necessary for the construction/paving of those roads described herein as the Project.
- E. BCWCID #2 will pay for any of the County's consultations with BCWCID #2's consulting engineer.
- F. BCWCID #2 shall pay the contractor for preparation of the Project roads (excluding sealing and paving).
- G. Upon completion of each Project road improvement, BCWCID #2 shall contact the County and schedule a joint inspection of the completed Project improvements.
- H. BCWCID #2 shall remain responsible for repair and maintenance of the Project improvements for a one year warranty period after initial completion of construction and until acceptance by the County.

- I. BCWCID #2 will carry and maintain insurance or risk pool coverage for personal injury and property claims arising out of BCWCID #2's personnel operating the County equipment.

#### **4. County Responsibilities**

- A. The County, using personnel and equipment from Precinct 1, will furnish and install chip seal for those roads identified herein in accordance with the County's applicable design and construction standards, unless otherwise agreed by the parties. Specifically, the County will provide BCWCID #2 a two-course paving (with bottom rock and top rock) on the prepared, compacted 8 inch base. The County's applicable design and construction standards shall be those applicable to new subdivisions within the County; provided, however, representatives of the County and BCWCID #2 shall from time to time conduct on site inspections at which variances may be identified and approved by the County, which shall be documented by BCWCID #2's engineer.
- B. The County will purchase all materials for the Project.
- C. The County will consult with BCWCID #2's drainage plan. If needed, the County will consult with BCWCID #2's consulting engineer, at BCWCID #2's expense, regarding the impact of the Project on BCWCID #2's drainage plan.
- D. Upon completion by BCWCID #2 of each Project improvement, a representative of the County shall promptly inspect the completed improvements to confirm completion in accordance with the approved plans and specifications. The County representative shall identify any required improvements for final completion.
- E. After expiration of the one year warranty period commencing upon initial completion of construction of the Project, the County shall include an item for acceptance of the completed Project improvement on its next Commissioners Court meeting agenda. Upon acceptance, the County shall be responsible for ownership, operation, maintenance, repair and improvement of the Project for all purposes.
- F. The County will loan available road equipment to BCWCID #2, at no cost or expense to the District (except maintenance and repairs necessitated by BCWCID#2's use and operation thereof) for the construction and grading of the Project roads and drainage improvements, including the County's spare grader, steel roller, water truck and reclaimer machine.

#### **5. Other Agreements Relating to the Project**

- A. All services must be complete within the County Fiscal Year 2021-2022 (October 1, 2021 – September 30, 2022) unless otherwise agreed by the Parties in writing.
- B. The County will invoice BCWCID for 1/2 of fuel costs and for the entire purchase of materials related to the services furnished by the County under this Agreement.
- C. Payment is expected within 30 days of invoice.
- D. Each Party agrees to conform to its own applicable purchasing laws, regulations, policies, and procedures with respect to the portion of the work under this Agreement performed by each party.

- E. The County and BCWCID #2 will coordinate work schedules in order to provide for minimal disruption of traffic and operation of the roads described herein.
- F. This Agreement may be renewed every fiscal year upon written request from BCWCID #2 to the County and written acceptance by the County of said request.
- G. In the event that technical issues regarding the construction of a roads included in the Project are identified that cause substantial delay in the commencement or completion of work on said road, the Parties may identify and substitute another road or segment of road of approximately the same length to be included in the Project instead of that road originally identified.
- H. The County will provide TXLAP equipment training to District personnel at no cost or expense to BCWCID #2.

**6. Miscellaneous**

- A. Notice and Addresses. All notices required hereunder must be given by certified mail or registered mail, addressed to the proper Party, at the following addresses:

To the County:           County of Bastrop  
                                   Attn: Mel Hamner  
                                   County Commissioner  
                                   804 Pecan  
                                   Bastrop, Texas 78602

To BCWCID #2:         BCWCID #2  
                                   Attn: Paul Hightower  
                                   General Manager  
                                   106 Conference Drive  
                                   Bastrop, TX 78602

Either Party may change the address to which notices are to be sent by giving the other Party notice of the new address in the manner provided in this section. Notices shall be deemed to have been received three (3) days after deposit in the mail.

For ease of administration of this contract, a main contact person has been designated for the Parties as follows:

For the County:         County of Bastrop  
                                   Attn: Gus Navejas  
                                   Foreman, Pct. 1  
                                   804 Pecan Street  
                                   Bastrop, TX 78602

For BCWCID #2:         Tyler Walsh, Senior Field Manager  
                                   106 Conference Drive  
                                   Bastrop, TX 78602

- B. Parties Bound. This Agreement shall be binding upon, and inure to the benefit of, the Parties to this Agreement and their respective heirs, executors, administrators, legal representatives, successors, and assigns.
- C. Prior Agreement Superseded. This Agreement constitutes the sole and only agreement of the Parties regarding their responsibilities to each other concerning the work noted herein on the Project and supersedes any prior understandings or written or oral agreements between the Parties respecting the Project. This Agreement in no way modifies or supersedes any document executed by the Parties prior to this Agreement which does not involve the Project.
- D. Amendment. No amendment, modification, or alteration of the terms of this Agreement shall be binding unless it is in writing, dated subsequent to the date of this Agreement, and duly executed by the Parties to this Agreement.
- E. General Waiver by the Parties. The Parties hereby waive and release each other from all claims for loss or damage caused by any act or omission by the other, their respective employees, or agents, in the performance of this Agreement, except for gross negligence and/or willful misconduct, and except as otherwise provided by the Texas law. To the extent authorized by Texas law, the County and BCWCID #2 agree that each entity is responsible for its own proportionate share of any liability for personal injury or death or property damage arising out of or connected to its own negligent acts or omissions in connection with this Agreement as determined by a court of competent law.
- F. Violation of Law. The Parties shall not violate any federal, state or local laws, regulations or ordinances in the performance of this Agreement.
- G. Enforceability. If any provision of this Agreement proves unlawful or unenforceable by a court having jurisdiction over the Parties or the subject matter, such provision shall be severable from the other provisions of this Agreement, and all remaining provisions shall be fully enforceable.
- H. Governing Law and Place for Performance. This Agreement shall be governed by the laws of Texas, which state shall also be deemed the place where this Agreement was entered into and the place of performance and transaction of business and Parties. In the event of litigation pertaining to the Agreement, the exclusive forum, venue and place of jurisdiction shall also be the County of Bastrop and the State of Texas unless otherwise agreed in writing by the Parties. The Parties acknowledge that each has had the unfettered opportunity to review, revise and negotiate the terms of this Agreement, and that if in the future there is a dispute as to the meaning of any provision herein, then no such provision shall be construed against the drafter of the Agreement.
- I. Signature Warranty Clause. The signatories to this Agreement represent that they have the authority to execute this agreement on behalf of BCWCID #2 and the County, respectively.
- J. No Waiver of Immunities. Nothing in the Agreement shall be construed to waive any immunity from suit or liability enjoyed by BCWCID #2, the County, their past or present officers, employees, or agents.
- K. Approval of Governing Bodies. This Agreement has been approved by the governing bodies of the County and BCWCID #2.
- L. Assignment. Neither Party may assign their interests in this Agreement except upon receiving the written consent of the other Party.

- M. Termination. This agreement may be terminated by either Party, with or without cause, upon 30 calendar days written notice to the other Party.
- N. Governmental Purpose. Each Party hereto is entering into this Agreement for the purpose of providing for governmental services or functions and will pay for such services out of current revenues available to the paying party as herein provided.
- O. Commitment of Current Revenues Only. In the event that, during any term hereof, the governing body of any party does not appropriate sufficient funds to meet the obligations of such party under this Agreement, then either Party may terminate this Agreement upon thirty (30) days written notice to the other party. Each of the Parties hereto agrees, however, to use its best efforts to secure funds necessary for the continued performance of this Agreement. The Parties intend this provision to be a continuing right to terminate this Agreement at the expiration of each budget period of each Party hereto pursuant to the provisions of Tex. Loc. Govt. Code Ann. §271.903.

EXECUTED TO BE EFFECTIVE this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**

By: \_\_\_\_\_  
Printed Name: Mary Beth O'Hanlon  
Title: President, Board of Directors

ATTEST:

By: \_\_\_\_\_  
Printed Name: Scott Ferguson  
Title: Secretary, Board of Directors

**COUNTY OF BASTROP**

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_

ATTEST:

By: \_\_\_\_\_

**Exhibit "A"**

**Identification of 2021-2022 Project Roads**

1.	Honopu Dr..	Oct. 2021-Sept. 2022
2.	Kula Ct..	Oct. 2021-Sept. 2022
3.	Keo Kea.	Oct. 2021- Sept. 2022
4.	Keamuku Ct.	Oct. 2021- Sept 2022
5.	EWA Ct..	Oct. 2021- Sept. 2022
6.	Onini.	Oct. 2021-Sept. 2022
7.	Kolo Ct.	Oct. 2021- Sept 2022
8.	Kipahulu	Oct. 2021- Sept 2022
9.	Iao Ct.	Oct. 2021-Sept 2022
10.	Otani Ct..	Oct. 2021-Sept. 2022
11.	Kahalulu Dr.	Oct. 2021-Sept. 2022
12.	Okoe Ct.	Oct. 2021-Sept. 2022
13.	Koali	Oct. 2021-Sept. 2022
14.	Pulehu Ct.	Oct. 2021-Sept. 2022
15.	Nakalele Ln.	Oct. 2021-Sept. 2022

**Exhibit "B"**

**Estimate of Materials Costs**

	Street	Length	Cost
1.	Honopu Dr.	1030 Ft	
2.	Kulu Ct.	350 Ft.	
3.	Keo Kea.	530 Ft	
4.	Keamuku Ct.	760 Ft	
5.	Ewa Ct.	360 Ft.	
6.	Onini..	1000 Ft.	
7.	Kolo Ct.	350 Ft.	
8.	Kipahulu.	3900 Ft.	
9.	Iao Ct.	400 Ft.	
10.	Otani Ct..	600 Ft.	
11.	Kahalulu.	3150Ft.	
12.	Okoe Ct. E.	450 Ft.	
13.	Koali	1200 Ft.	
14.	Pulehu Ct.	350 Ft.	
15.	Nakalele Ln.	750 Ft.	