



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

December 31, 2021

Cash Flow Report - Operating Water Account

As of December 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2021				\$101,866.56
Receipts				
	Transfer Funds from Debt Service for Bond Payment		357,873.50	
	Payment from Standby Fund		201.88	
	Payment from Road Fund		35,662.78	
	Interest Earned on Checking		20.17	
	Accounts Receivable-W		309,290.27	
	Accounts Receivable-W		6,716.14	
Total Receipts				709,764.74
Disbursements				
25133	Alma Rodriguez.	Mileage	(136.70)	
25134	Capital One	Misc Office	(385.82)	
25135	Esquivel Enterprise	Cleaning	(400.00)	
25136	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(4,463.08)	
25137	Time Warner Cable	Telephone/Internet	(120.62)	
25138	TRWA	2022 Eminent Domain Filing	(100.00)	
25139	Wells Fargo Vendor Fin Serv	Equipment Lease	(451.86)	
25140	Weston Hoffmeister	Yard Maintenance - Mowing	(950.00)	
25141	WJC Constructors, LLC	Capital Outlay -Concret Work - Tahitian Village	(15,000.00)	
25142	Bastrop WCID No 2	Petty Cash Replenish	(118.09)	
25143	973 Materials, LLC	Building	(416.59)	
25144	Ameriflex Business Solutions.	Insurance FSA Fees	(84.00)	
25145	AT&T	Telephone Expense - Lift Station	(133.08)	
25146	Bastrop Copier	Office Supplies	(513.87)	
25147	BEFCO Engineering, Inc	Engineering Fees	(2,500.00)	
25148	BOXX Modular Inc.	Office Rental	(1,268.00)	
25149	Card Service Center	Credit Card Expense	(3,936.86)	
25150	Ditch Witch of Central Texas, Inc,	Equipment Repairs	(1,467.41)	
25151	Elliott Electric Supply Corp	Repair & Maintenance	(1,115.57)	
25152	Ferguson Enterprises, Inc. #1106	Supplies	(5,369.54)	
25153	Grainger Inc	Supplies	(427.33)	
25154	Howdy Enterprises, LTD	Port a John	(121.54)	
25155	K 3 Transport LLC	Capital Outlay	(1,713.94)	
25156	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
25157	Lowe's Business Account	Materials	(3,101.06)	
25158	Matrix Imaging Solutions (C)	Printing	(1,328.64)	
25159	McLean & Howard, LLP	Legal Fees	(1,020.00)	
25160	Professional Image Communications	Answering Service	(230.00)	
25161	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
25162	Texas Excavation Safety Systems, Inc.	Message Fees	(39.90)	
25163	Tractor Supply Co	Materials	(345.94)	
25164	Unum Life Insurance Company	Insurance Premium	(1,595.28)	
25165	Waste Connections	Garbage Expense	(258.83)	
25166	Wex Bank	Fuel	(2,229.30)	
25167	Woolery Custom Fence Co	Building - Fencing	(30,735.00)	
25168	Ameriflex Business Solutions	FSA Purchases	(54.32)	
25169	Aqua Beverage Company	Drinking Water	(35.00)	
25170	Aqua Water Supply Corporation	Water Samples	(175.00)	
25171	Barnard Tire & Auto	Maintenance & Repair	(150.49)	
25172	Bastrop WCID No 2 - W/W	WasteWater Service	(144.89)	
25173	Bastrop WCID No 2 - Water	Purchase Water Expense	(282.49)	

Cash Flow Report - Operating Water Account

As of December 31, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
25174	Cintas Corporation #86	Uniforms	(1,331.43)	
25175	DPC Industries, Inc.	Chemicals	(1,108.00)	
25176	Ferguson Enterprises, Inc. #1106	Supplies	(292.03)	
25177	Grainger Inc	Supplies	(468.63)	
25178	Home Depot	Materials & Maintenance	(471.15)	
25179	K 3 Transport LLC	Capital Outlay	(7,320.54)	
25180	La Grange NAPA	Repair Vehicle	(166.04)	
25181	Luke Hilbig	Line Extension	(5,144.02)	
25182	Purify	Chemical/Chlorine	(797.00)	
25183	Quadient Inc	Office Equip Lease	(303.32)	
25184	Quill Corporation	Office Supplies	(211.54)	
25185	Shaun K Moore	Building	(8,866.00)	
25186	Texas Social Security Program	Retirement-Life	(35.00)	
25187	Unum Life Insurance Company	Insurance Premium	(1,663.42)	
25188	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
25189	Jason & Jennifer Murry	Customer Deposit Refund	(42.59)	
25190	Jaime Mutschink	Customer Deposit Refund	(133.56)	
25191	Regan Talley	Customer Deposit Refund	(156.91)	
25192	Jill & James Edwards	Customer Deposit Refund	(146.70)	
25193	Myra Gamez & Iban Correa	Customer Deposit Refund	(17.21)	
25194	Michael & Marla Burtchell	Customer Deposit Refund	(38.25)	
25195	John & Elonora J Engle	Customer Deposit Refund	(48.66)	
25196	Jackson Bush	Customer Deposit Refund	(157.14)	
25197	Fallon & Gerardo Von Garza	Customer Deposit Refund	(10.77)	
25198	Jeff Miner & Michelle Diraimo	Customer Deposit Refund	(128.33)	
25199	Opendoor Property Trust	Customer Deposit Refund	(138.65)	
25200	John Buono	Customer Deposit Refund	(167.21)	
EFT	Bluebonnet Electric Coop	Utility Expense	(4,188.46)	
EFT	City of Bastrop	Purchase Sewer Service	(11,314.50)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(9,412.01)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,655.31)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Chargebacks	(304.40)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll -11/17/2021-11/30/2021	(22,062.91)	
PAYROLL	Bastrop WCID No 2	Payroll Expense - Child Support	(110.77)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll -12/01/2021-12/14/2021	(22,085.96)	
PAYROLL	Bastrop WCID No 2	Payroll Expense - Child Support	(110.77)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll -12/15/2021-12/28/2021	(22,211.57)	
PAYROLL	Bastrop WCID No 2	Payroll Expense - Child Support	(110.77)	
PAYROLL	Alliance Payroll	Payroll Fees	(336.35)	
PAYROLL	United States Treasury	Payroll Liabilites	(19,820.87)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB	(37,145.59)	
RCT/TRN	Bastrop WCID No 2	Transfer to SR2021 Revenue Note	(38,235.50)	
RCT/TRN	Bastrop WCID No 2	Transfer to SR2021 Revenue Note Reserve	(9,202.93)	
Total Disbursements				(315,024.16)
BALANCE AS OF 12/31/2021				\$496,607.14

Cash Flow Report - TWDB WW Account

As of December 31, 2021

Num	Name	Memo	Amount	Balance
	BALANCE AS OF 12/01/2021			\$572.00
	Receipts			
	No Receipts Activity		0.00	
	Total Receipts			0.00
	Disbursements			
	No Disbursements Activity		0.00	
	Total Disbursements			0.00
	BALANCE AS OF 12/31/2021			\$572.00

Cash Flow Report - Checking Account

As of December 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2021				\$200.00
Receipts				
	Transfer from Money Market		560,000.00	
Total Receipts				560,000.00
Disbursements				
3000	Core & Main	VOID: SR2021 - Water Meter Project	0.00	
Total Disbursements				0.00
BALANCE AS OF 12/31/2021				\$560,200.00

Cash Flow Report - Standby Operating Account

As of December 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2021				\$99,525.56
Receipts				
	Accounts Receivable		630.00	
Total Receipts				630.00
Disbursements				
4009	Bastrop WCID No 2 Water	AP	(201.88)	
Total Disbursements				(201.88)
BALANCE AS OF 12/31/2021				\$99,953.68

Cash Flow Report - Road Const Operating Account

As of December 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2021				\$152,164.09
Receipts				
	Transfer from Money Market Account		100,000.00	
	Accounts Receivable		464,323.71	
Total Receipts				564,323.71
Disbursements				
5535	WJC Constructors, LLC	Capital Outlay	(16,100.00)	
5536	Alliance Engineering Group, Inc.	Tahitian Village Roadway Improvements Project A	(575.00)	
5537	ASCO Equipment	Fork Lift Rental	(4,988.00)	
5538	BEFCO Engineering, Inc.	Engineering Fees	(15,500.00)	
5539	Midtex Materials LLC	Limestone Base	(5,649.60)	
5540	973 Materials, LLC	Recycled Base	(2,245.36)	
5541	Bastrop County, Commissioner Precinct 1	Repairs	(68,113.50)	
5542	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(35,662.78)	
5543	McCreary, Veselka, Bragg & Allen PC	Attorney Fees	(13,994.64)	
5544	RDO Equipment Co.	Field Equipment Rental	(6,278.54)	
AR	Bastrop WCID No 2	Culvert Fees	(360.00)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(766.77)	
Total Disbursements				(170,234.19)
BALANCE AS OF 12/31/2021				\$546,253.61

Account Balances

As of December 31, 2021

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Money Market Funds					
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,282.15	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	146,000.81	Water Cap Improv
TEXPOOL (XXXX0002)	05/30/2019		0.01 %	1,960,045.32	Water
TEXPOOL (XXXX0003)	02/04/2020		0.01 %	274,403.42	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	496,607.14	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,948,910.84	
Fund: Capital Projects					
Money Market Funds					
TEXPOOL (XXXX0005)	07/21/2021		0.01 %	5,932,900.69	Series 2021
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX7780)			0.00 %	560,200.00	Cash in Bank
Totals for Capital Projects Fund:				\$6,493,100.69	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	99,953.68	Standby Operating
Totals for Standby Fund:				\$99,953.68	
Fund: Debt Service					
Money Market Funds					
TEXPOOL (XXXX0004)	07/21/2021		0.01 %	27,609.32	
<i>Series 2021 Revenue Note</i>					
AMEGY BANK - TRUST (XXXX1041)	09/30/2021		0.05 %	642,266.36	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	09/30/2021		0.25 %	334,372.23	WW-Annual TWDB
TEXPOOL (XXXX0001)	09/30/2021		0.01 %	457,368.01	TWDB Reserve fund
Totals for Debt Service Fund:				\$1,461,615.92	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	455,235.52	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	546,253.61	Road Const Operating
Totals for Roads Fund:				\$1,001,489.13	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$12,005,070.26	

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

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	111,124	133,333	1,540,765	1,600,000	1,600,000
14115 · Water Late Charge Income	1,506	2,083	15,823	25,000	25,000
14120 · TV Tap Fees	77,279	18,750	371,679	225,000	225,000
14125 · Capital Reserve Fee	17,561	7,917	205,250	95,000	95,000
14130 · Water Line Bore	4,200	2,500	25,450	30,000	30,000
14140 · Backflow Inspections	0	417	0	5,000	5,000
14145 · Returned Check Fee	0	0	0	0	0
14148 · Pools	55	25	715	300	300
14150 · Maps Sold	25	21	275	250	250
14155 · Office Rents	275	292	3,300	3,500	3,500
14160 · Other Income-W	25	5,417	2,851	65,000	65,000
14170 · Reconnect Fee	850	833	11,350	10,000	10,000
14175 · Interest-W	91	1,250	1,077	15,000	15,000
14180 · Copies & Faxes	0	4	5	50	50
14190 · Irrigation Systems	0	25	0	300	300
14197 · Proceeds from Sale	0	0	6,200	0	0
Total Water-Revenue	<u>212,992</u>	<u>172,867</u>	<u>2,184,739</u>	<u>2,074,400</u>	<u>2,074,400</u>
Total Income	<u>212,992</u>	<u>172,867</u>	<u>2,184,739</u>	<u>2,074,400</u>	<u>2,074,400</u>
Gross Profit	212,992	172,867	2,184,739	2,074,400	2,074,400
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	62,776	54,167	609,545	650,000	650,000
16100b · Over Time	1,361	2,083	18,738	25,000	25,000
16100c · Double Time	490	208	9,159	2,500	2,500
16100e · Holiday	11,930	3,333	40,621	40,000	40,000
16100f · Annual Leave	5,235	2,083	29,426	25,000	25,000
16100g · Sick	2,194	1,667	21,434	20,000	20,000
16100h · Personal Time	1,756	250	2,636	3,000	3,000
16100i · Bonus	0	0	11,775	0	0
16100k · FICA	6,580	5,417	55,708	65,000	65,000
16100m · Retirement-Life	5,211	5,417	63,427	65,000	65,000
16100n · SUI	209	333	4,508	4,000	4,000
16100o · Longevity Pay	0	958	0	11,500	11,500
16100p · FUTA	21	83	797	1,000	1,000
16100q · On Call Pay	1,115	2,917	12,624	35,000	35,000
16100r · Child Support	0	0	0	0	0
Total 16100 · Payroll	<u>98,878</u>	<u>78,917</u>	<u>880,397</u>	<u>947,000</u>	<u>947,000</u>
16110 · Health Insurance					
16110a · Insurance-Medical	29,962	15,833	170,584	190,000	190,000
16110b · Insurance-Dental	1,133	708	7,362	8,500	8,500
16110c · Insurance-Vision	405	146	3,548	1,750	1,750
16110d · HSA	0	125	0	1,500	1,500

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

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
16110e · Insurance-Life	714	625	5,488	7,500	7,500
Total 16110 · Health Insurance	32,215	17,437	186,982	209,250	209,250
16116 · Office Building Rental	1,786	1,750	20,734	21,000	21,000
16117 · Payroll Service Fee	336	400	3,664	4,800	4,800
16118 · Hand Tools	1,203	417	4,749	5,000	5,000
16120 · Wellness Program	0	83	0	1,000	1,000
16121 · Uniforms-W	131	833	7,985	10,000	10,000
16122 · Mileage	130	208	1,191	2,500	2,500
16123 · Vehicle Usage	0	167	0	2,000	2,000
16124 · Admin Allocations	(38,990)	(9,067)	(152,537)	(108,804)	(108,804)
16125 · PPE Allocations	(20,643)	(20,200)	(185,111)	(242,400)	(242,400)
16125a · EOM Salary Reimburs from WW	(16,163)	(10,000)	(132,959)	(120,000)	(120,000)
16126 · Answering Service	230	208	2,880	2,500	2,500
16127 · Repairs-Contracted-W	0	125	0	1,500	1,500
16128 · Maint Agreement-Hand Held	0	167	780	2,000	2,000
16129 · Maint Agreement-Incode-W	0	1,375	22,899	16,500	16,500
16130 · Office Equip Lease	604	1,250	10,428	15,000	15,000
16131 · Pest Control	0	25	79	300	300
16133 · Water Well Admin Service Fee	0	25	0	300	300
16133a · Security Agreement	0	0	1,814	0	0
16134 · Cleaning-Office	200	208	2,200	2,500	2,500
16135 · Garbage	88	100	2,052	1,200	1,200
16136 · Cleaning-Maint Building	200	250	2,200	3,000	3,000
16137 · Backflow Inspection	0	42	0	500	500
16138 · Chemicals-Chlorine	797	2,083	16,026	25,000	25,000
16138a · Contract Labor	0	417	0	5,000	5,000
16139 · Field Equip Rental-W	595	417	1,665	5,000	5,000
16140 · Fuel-W	1,533	1,042	27,645	12,500	12,500
16141 · Repairs & Maint-W	1,576	1,250	55,599	15,000	15,000
16142 · Materials-W	17,324	6,250	68,369	75,000	75,000
16143 · Water Testing-W	0	0	903	0	0
16144 · Safety Supplies-W	559	333	8,199	4,000	4,000
16145 · Damage Claims	0	833	1,167	10,000	10,000
16146 · Water Samples	0	833	5,961	10,000	10,000
16147 · Repairs & Maint-Water Well	0	3,333	16,829	40,000	40,000
16149 · Computer-W	1,061	1,667	24,223	20,000	20,000
16150 · Depreciation-W	18,541	17,083	222,494	205,000	205,000
16151 · Dues & Subscriptions	585	83	1,316	1,000	1,000
16152 · Election Costs	0	250	0	3,000	3,000
16153 · Fax	0	8	0	100	100
16154 · Late Fees-W	120	125	289	1,500	1,500
16155 · Internet	591	208	3,320	2,500	2,500
16156 · Printing-W	528	833	8,376	10,000	10,000
16156a · Janitorial Supplies	0	17	0	200	200
16157 · Office Supplies-W	235	417	3,894	5,000	5,000
16158 · Misc-W	102	833	4,372	10,000	10,000
16159 · Medical-W	0	83	20	1,000	1,000
16160 · Misc Office-W	29	250	4,967	3,000	3,000
16161 · Pre-Employment Screening	0	83	823	1,000	1,000
16163 · Postage & Delivery	219	1,250	14,666	15,000	15,000

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

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
16164 · Public Notice	0	250	2,511	3,000	3,000
16165 · Telephone-W	204	667	7,456	8,000	8,000
16166 · License-W	0	208	0	2,500	2,500
16166a · Advertising	0	42	0	500	500
16167 · Bank Fees-W	30	42	440	500	500
16168 · Filing Fees-W	0	42	100	500	500
16171 · CC Fees	2,655	3,750	44,399	45,000	45,000
16172 · Interest Bonds-W	2,197	2,500	0	30,000	30,000
16174 · Accounting-W	4,912	1,667	27,114	20,000	20,000
16176 · Audit-W	0	1,250	8,640	15,000	15,000
16177 · Engineering-W	0	1,250	51,083	15,000	15,000
16178 · Legal-W	0	2,083	5,805	25,000	25,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	5,416	5,500	5,500
16179b · Insurance-Vehicles-W	0	142	3,808	1,700	1,700
16179c · Insurance-Misc-W	0	17	1,146	200	200
16179d · Insurance-E&O-W	0	42	902	500	500
16179e · Insurance-Liability-W	0	75	848	900	900
16179f · Insurance-Bonding	0	88	175	1,061	1,061
16179g · Insurance-FSA	147	417	1,314	5,000	5,000
16179h · Insurance-WC-W	0	333	3,309	4,000	4,000
16179i · Insurance- Wells	0	458	0	5,500	5,500
Total 16179 · Insurance-W	147	2,030	16,919	24,361	24,361
16180 · Repairs-Bldg-W	0	1,667	319	20,000	20,000
16181 · Repairs-Equip-W	0	417	6,537	5,000	5,000
16182 · Repairs-Vehicles-W	200	500	14,796	6,000	6,000
16182a · Yard Maintenance-Mowing	950	1,000	11,414	12,000	12,000
16183 · Travel					
16183a · Travel-Air	0	42	0	500	500
16183b · Travel-Lodging	0	208	970	2,500	2,500
16183c · Travel-Meals	1,046	208	2,007	2,500	2,500
16183d · Travel-Rental Car	0	21	0	250	250
Total 16183 · Travel	1,046	479	2,978	5,750	5,750
16184 · Training-W	0	0	3,757	0	0
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	292	3,014	3,500	3,500
16185b · Electricity-Office Bldg	0	500	2,749	6,000	6,000
16185c · Electricity-Wells	0	4,167	43,779	50,000	50,000
16185d · Electricity-WW Lift Station	0	42	0	500	500
Total 16185 · Electricity	0	5,000	49,541	60,000	60,000
16186 · Water-Maint Bldg	0	167	2,541	2,000	2,000
16187 · Water-Office Bldg	0	167	912	2,000	2,000
16188 · Computer Supplies	0	833	389	10,000	10,000
16189 · Labor-Service Lines & Tap-W	3,500	1,667	26,900	20,000	20,000
16195 · Meter Testing Charges	0	21	0	250	250
16196 · Permits	0	100	0	1,200	1,200
16197 · Small Equipment Purchases	0	333	0	4,000	4,000

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

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
16199 · Communication/Radios	0	833	19,262	10,000	10,000
Total Water-Expense	120,441	133,667	1,475,361	1,604,007	1,604,007
16191 · Engineering Fees - Bond App	0	0	45,005	0	0
16192 · Bond Issuance Costs	0	0	282,853	0	0
Total Expense	120,441	133,667	1,803,218	1,604,007	1,604,007
Net Ordinary Income	92,551	39,199	381,520	470,393	470,393
Other Income/Expense					
Other Income					
17135 · Transfer in Debt Service - W	0	0	0	0	0
Total Other Income	0	0	0	0	0
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,083	52,467	25,000	25,000
17101 · Equipment-W	0	1,250	10,366	15,000	15,000
17102 · Meters-W	0	0	17,894	0	0
17106 · Line Extension-W	0	4,167	6,300	50,000	50,000
17107 · Buildings-W	40,595	0	416,778	0	0
17109 · Capital Outlay Culverts-W	0	5,000	3,900	60,000	60,000
17110 · Capital Outlay-W	0	3,750	15,000	45,000	45,000
17115 · Water Tank Main - W	0	3,333	93,350	40,000	40,000
17121 · Water Well Cap Improv-W	0	0	135,724	0	0
17132 · Transfer out to Debt Service-W	53,010	0	642,718	0	0
Total Capital Outlay-W	93,605	19,583	1,394,496	235,000	235,000
Total Other Expense	93,605	19,583	1,394,496	235,000	235,000
Net Other Income	(93,605)	(19,583)	(1,394,496)	(235,000)	(235,000)
Net Income	(1,054)	19,616	(1,012,975)	235,393	235,393

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

December 2021

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	56,677	67,917	736,747	815,000	815,000
14216 · Commercial WW Fees	2,954	3,333	36,879	40,000	40,000
14220 · WW Bore	850	833	9,780	10,000	10,000
14225 · WW Tap Fees	8,500	23,333	249,100	280,000	280,000
14230 · Pump Maintenance	0	500	0	6,000	6,000
14235 · Debt Service Reserve Fee	6,855	5,417	80,317	65,000	65,000
14275 · Interest-WW Reserve	0	25	0	300	300
14276 · Interest-WW	0	417	422	5,000	5,000
Total Wastewater-Revenue	75,836	101,775	1,113,243	1,221,300	1,221,300
Total Income	75,836	101,775	1,113,243	1,221,300	1,221,300
Gross Profit	75,836	101,775	1,113,243	1,221,300	1,221,300
Expense					
Wastewater-Expense					
16219 · Damage Claim	0	0	1,167	0	0
16221 · Uniforms-WW	131	500	7,971	6,000	6,000
16222 · W/W Salary Allocations	16,163	10,000	132,959	120,000	120,000
16229 · Maint Agreement-Incode-WW	0	375	3,489	4,500	4,500
16233 · Lift Station Admin Service Fee	0	208	1,150	2,500	2,500
16238 · W/W Chemicals	0	208	0	2,500	2,500
16239 · Field Equip Rental-WW	595	417	1,317	5,000	5,000
16240 · Fuel-WW	1,533	1,042	17,126	12,500	12,500
16241 · Repairs & Maint-WW	0	1,250	3,479	15,000	15,000
16242 · Materials-WW	3,998	3,750	52,155	45,000	45,000
16243 · Meter Testing-WW	0	19	0	225	225
16244 · Safety Supplies-WW	559	333	6,238	4,000	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	2,569	10,000	10,000
16248 · Grinder Pump Repair-WW	0	2,083	52,619	25,000	25,000
16250 · Depreciation-WW	39,313	37,917	471,754	455,000	455,000
16251 · Tools	0	292	2,389	3,500	3,500
16257 · Office Supplies-WW	0	33	9	400	400
16258 · Misc-WW	0	83	730	1,000	1,000
16259 · Medical-WW	0	83	1,461	1,000	1,000
16260 · Op & Maint-City of Bastrop-WW	0	11,667	122,979	140,000	140,000
16265 · Telephone-WW	0	83	0	1,000	1,000
16266 · License-WW	0	50	0	600	600
16268 · Filing Fees-WW	0	63	800	750	750
16269 · TCEQ Fees-WW	0	267	0	3,200	3,200
16272 · Interest Bonds-WW	0	12,821	0	153,850	153,850
16274 · Accounting-WW	1,255	1,667	15,248	20,000	20,000
16276 · Audit-WW	0	1,250	7,680	15,000	15,000
16277 · Engineering-WW	0	833	260	10,000	10,000
16278 · Legal- WW	0	417	0	5,000	5,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	0	3,300	3,300
16279b · Insurance-Vehicles-WW	0	167	1,250	2,000	2,000

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

December 2021

	<u>Dec 21</u>	<u>Budget</u>	<u>Jan - Dec 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
16279c · Insurance-Misc-WW	0	46	1,048	550	550
16279d · Insurance-E&O-WW	0	46	902	550	550
16279e · Insurance-Liability-WW	0	83	848	1,000	1,000
16279h · Insurance-WC-WW	0	500	3,309	6,000	6,000
Total 16279 · Insurance-WW	0	1,117	7,357	13,400	13,400
16280 · Repairs-Bldg WW	0	0	188	0	0
16281 · Repairs-Equip-WW	0	417	5,467	5,000	5,000
16282 · Repairs-Vehicles-WW	180	417	10,100	5,000	5,000
16283 · Yard Maintenance-Mowing	0	208	309	2,500	2,500
16284 · Training-WW	0	167	1,103	2,000	2,000
16285 · Electricity-Lift Stations	0	417	4,637	5,000	5,000
16286 · Water-Lift Stations	0	208	1,575	2,500	2,500
16289 · Labor-Service Lines & Tap-WW	0	167	0	2,000	2,000
16294 · Travel - Lodging	0	42	0	500	500
16295 · Travel - Meals	0	17	0	200	200
16296 · Travel - Rental Car	0	17	0	200	200
16297 · Small Equipment Purchaes-WW	0	83	0	1,000	1,000
Total Wastewater-Expense	63,727	91,819	936,284	1,101,825	1,101,825
Total Expense	63,727	91,819	936,284	1,101,825	1,101,825
Net Ordinary Income	12,109	9,956	176,960	119,475	119,475
Other Income/Expense					
Other Income					
17235 · Transfer in Debt Service - WW	0	0	0	0	0
Total Other Income	0	0	0	0	0
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	0	52,467	0	0
17201 · Equipment-WW	0	0	10,366	0	0
17206 · WW Line Extensions-WW	0	0	104,072	0	0
17211 · Capital Outlay Grinder Pumps-WW	0	8,333	98,993	100,000	100,000
17232 · Transfer out to Debt Service-WW	(313,851)	0	1,109,159	0	0
Total Capital Outlay-WW	(313,851)	8,333	1,375,057	100,000	100,000
Total Other Expense	(313,851)	8,333	1,375,057	100,000	100,000
Net Other Income	313,851	(8,333)	(1,375,057)	(100,000)	(100,000)
Net Income	325,960	1,623	(1,198,097)	19,475	19,475

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

	<u>Dec 21</u>	<u>Budget</u>	<u>Jan - Dec 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34160 · Other-RM	0	12,500	0	150,000	150,000
34165 · FEMA Payments	0	12,500	0	150,000	150,000
34176 · Transfer from Road Construction	27,083	27,083	325,000	325,000	325,000
Total Road Maintenance-Revenue	27,083	52,083	325,000	625,000	625,000
Total Income	27,083	52,083	325,000	625,000	625,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	9,329	10,100	92,040	121,200	121,200
36127 · Repairs- Contracted-RM	9,200	4,167	62,100	50,000	50,000
36128 · Contract Labor- RM	0	4,167	0	50,000	50,000
36129 · Maint. Agreement-Incode-RM	0	0	2,818	0	0
36139 · Field Equipment Rental- RM	3,189	2,083	29,143	25,000	25,000
36141 · R&M-RM	0	1,667	0	20,000	20,000
36142 · Materials-RM	11,254	24,583	89,177	295,000	295,000
36144 · Safety Supplies-RM	0	417	402	5,000	5,000
36145 · Uniforms	0	0	440	0	0
36146 · Equip. Small	0	83	1,697	1,000	1,000
36147 · Permit Fees	0	208	0	2,500	2,500
36148 · Materials- Hauling-RM	12,874	1,250	47,149	15,000	15,000
36160 · Misc. Office-RM	0	0	9	0	0
36174 · Accounting	196	167	2,383	2,000	2,000
36176 · Audit-RM	0	333	1,200	4,000	4,000
36177 · Engineering-RM	0	1,667	0	20,000	20,000
36178 · Legal-RM	0	167	0	2,000	2,000
36179 · Insurance-WC-RM	0	42	1,655	500	500
36181 · Repairs- Equip-RM	0	417	2,818	5,000	5,000
36182 · Repairs- Vehicles-RM	95	417	4,272	5,000	5,000
36184 · Tools	0	0	555	0	0
Total Road Maintenance-Expense	46,137	51,933	337,858	623,200	623,200
Total Expense	46,137	51,933	337,858	623,200	623,200
Net Ordinary Income	(19,054)	150	(12,858)	1,800	1,800
Other Income/Expense					

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

	<u>Dec 21</u>	<u>Budget</u>	<u>Jan - Dec 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Other Expense					
Road Maintenance-Capital					
37110 · Equipment-RM	0	0	2,734	0	0
37185 · Capital Outlay-RM	0	0	3,600	0	0
Total Road Maintenance-Capital	<u>0</u>	<u>0</u>	<u>6,334</u>	<u>0</u>	<u>0</u>
Total Other Expense	<u>0</u>	<u>0</u>	<u>6,334</u>	<u>0</u>	<u>0</u>
Net Other Income	<u>0</u>	<u>0</u>	<u>(6,334)</u>	<u>0</u>	<u>0</u>
Net Income	<u>(19,054)</u>	<u>150</u>	<u>(19,192)</u>	<u>1,800</u>	<u>1,800</u>

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

	<u>Dec 21</u>	<u>Budget</u>	<u>Jan - Dec 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	385,682	104,167	1,482,720	1,250,000	1,250,000
34215 · Assessments-Prior to 97	3,853	833	64,477	10,000	10,000
34220 · Late Fee	7,213	1,667	59,801	20,000	20,000
34225 · Late Fee- Prior	0	125	1,615	1,500	1,500
34235 · Lien Fees	4,988	2,083	54,586	25,000	25,000
34240 · Deed Admin Fee	12,797	333	45,953	4,000	4,000
34245 · Returned Check Fee	0	3	6,354	40	40
34250 · Filing Fees	194	250	3,806	3,000	3,000
34255 · Driveway	440	292	2,880	3,500	3,500
34260 · Other Income-RC	0	0	5,189	0	0
34265 · Attorney Fees	3,159	1,667	55,752	20,000	20,000
34270 · Allocation to Maintenance Fund	(27,083)	(27,083)	(325,000)	(325,000)	(325,000)
34275 · Interest-RC	123	83	2,299	1,000	1,000
Total Road Construction-Revenue	<u>391,365</u>	<u>84,420</u>	<u>1,460,431</u>	<u>1,013,040</u>	<u>1,013,040</u>
Total Income	391,365	84,420	1,460,431	1,013,040	1,013,040
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	11,314	10,100	93,071	121,200	121,200
36224 · Admin Allocations from Water-RC	38,990	5,192	152,537	62,304	62,304
36229 · Maint Agreement-Incode-RC	0	833	6,183	10,000	10,000
36239 · Field Equip Rental	0	125	0	1,500	1,500
36241 · Repair & Maint-RC	0	42	0	500	500
36245 · Damage Claims	0	4	0	50	50
36258 · Misc	0	417	0	5,000	5,000
36263 · Postage	0	667	3,947	8,000	8,000
36267 · Bank Fees	0	0	25	0	0
36268 · Filing Fees	0	417	3,917	5,000	5,000
36270 · Bad Debt	0	3,750	0	45,000	45,000
36271 · CC Fees	767	1,000	16,160	12,000	12,000
36272 · Attorney Fees (County)	0	2,500	51,934	30,000	30,000
36273 · Taxes- Property	0	125	0	1,500	1,500
36274 · Accounting	863	917	10,483	11,000	11,000
36276 · Audit-RC	0	833	5,280	10,000	10,000
36277 · Engineering-RC	0	11,667	133,375	140,000	140,000
36278 · Legal-RC	480	2,500	480	30,000	30,000
36279 · Insurance					
36279h · Insurance- WC	0	750	6,191	9,000	9,000
Total 36279 · Insurance	<u>0</u>	<u>750</u>	<u>6,191</u>	<u>9,000</u>	<u>9,000</u>

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

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
36280 · Other Professional Fees	0	83	0	1,000	1,000
36282 · Repairs-Vehicles-RC	0	0	23	0	0
36294 · Road Fees Written Off	0	2,083	0	25,000	25,000
36295 · Lien Fees Written Off	0	417	0	5,000	5,000
36296 · Road Late Fees Written Off	0	417	0	5,000	5,000
36297 · Road Prior Written Off	0	1,250	0	15,000	15,000
36298 · Attorney Fees Written Off	0	1,250	0	15,000	15,000
Total Road Construction-Expense	52,414	47,338	483,607	568,054	568,054
Total Expense	52,414	47,338	483,607	568,054	568,054
Net Ordinary Income	338,952	37,082	976,824	444,986	444,986
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37210 · Equipment-RC	0	0	2,862	0	0
37285 · Capital Outlay-RC	11,224	36,250	800,818	435,000	435,000
Total Road Construction-Capital	11,224	36,250	803,680	435,000	435,000
Total Other Expense	11,224	36,250	803,680	435,000	435,000
Net Other Income	(11,224)	(36,250)	(803,680)	(435,000)	(435,000)
Net Income	327,728	832	173,143	9,986	9,986

Bastrop WCID No 2 - Standby
Actual vs Budget
December 2021

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	2,760	5,000	5,000
25500 · TV Standby	180	417	2,707	5,000	5,000
25600 · Late Fees	0	0	510	0	0
25700 · Lien Fees	0	0	48	0	0
25710 · Attorney Fees	0	0	771	0	0
Total Income	180	833	6,796	10,000	10,000
Expense					
27110 · Admin Allocations	0	417	0	5,000	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	196	167	2,383	2,000	2,000
27170 · Audit	0	208	1,200	2,500	2,500
27175 · Attorney Fees Expense	0	0	1,428	0	0
27190 · Legal	0	42	0	500	500
Total Expense	196	833	8,988	10,000	10,000
Net Ordinary Income	(16)	0	(2,192)	0	0
Other Income/Expense					
Other Expense					
27195 · Drainage	0	0	3,750	0	0
Total Other Expense	0	0	3,750	0	0
Net Other Income	0	0	(3,750)	0	0
Net Income	(16)	0	(5,942)	0	0

Bastrop WCID No 2 - CPF
Profit & Loss
All Transactions

	Dec 31, 21
Income	
24801 · Interest Earned On Checking	0.00
24802 · Interest On Temp Investments	753.19
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 W/WW SR2021	0.00
25902 · Transfer From Debt Service	0.00
Total Income	6,775,753.19
Expense	
26701 · Bookkeeping Fees	0.00
26702 · Legal Expense	0.00
26703 · Auditing Fees	0.00
26704 · Engineering Expense	0.00
26705 · Bank Service Charge	0.00
27701 · Bond Discount	0.00
27702 · Bond Anticipation Note Int Exp	0.00
27703 · Bond Anticipation Issuance Cost	0.00
27704 · Note Issuance Cost	282,852.50
27801 · Developer Reimbursement - Int	0.00
27802 · Miscellaneous Expense	0.00
27901 · Capital Outlay -Water Line Repl	554,000.00
27902 · Capital Outlay-Elevated Storage	0.00
27903 · Capital Outlay-Water Well	0.00
27904 · Capital Outlay-GST & Water Plant	0.00
28101 · Transfer To Operating Fund	0.00
28102 · Transfer To Debt Service Fund	0.00
Total Expense	836,852.50
Net Income	5,938,900.69

Bastrop WCID No 2 - DSF

Profit & Loss

All Transactions

Accrual Basis

	<u>Dec 31, 21</u>
Income	
34802 · Interest On Temp Investments	192.40
35901 · Transfer From Water	642,718.36
35902 · Transfer From Wastewater	1,109,158.66
	<hr/>
Total Income	1,752,069.42
Expense	
37802 · Bond Interest Expense	175,747.00
	<hr/>
Total Expense	175,747.00
	<hr/>
Net Income	<u><u>1,576,322.42</u></u>

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	496,607.14
11220 · TWDB WW	572.00
Total Checking/Savings	<u>497,179.14</u>
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	23,661.84
11250 · Accounts Receivable - WW	9,572.59
Total Accounts Receivable	<u>33,234.43</u>
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,451,731.70
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	196.14
11172 · Due from RM-W	10,841.05
11173 · Due from RC-W	51,670.95
11175 · FEMA Receivable	23,500.00
11177 · Due from CPF	200.00
11180 · Utility Deposits-W	920.00
11260 · Allowance for Doubtful-WW	(4,414.45)
11274 · Deferred Outflow - Retirement	55,581.00
Total Other Current Assets	<u>2,613,748.88</u>
Total Current Assets	<u>3,110,928.02</u>
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,667,031.84)
11191 · Land-W	85,504.00
11192 · Bldgs & Equipment-W	5,702,857.19
11290 · Accumulated Depreciation-WW	(3,803,764.24)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,998,503.63
Total Fixed Assets	<u>6,330,593.74</u>
TOTAL ASSETS	<u><u>9,441,521.76</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	81,608.19
Total Accounts Payable	<u>81,608.19</u>
Other Current Liabilities	
12144 · FSA Employee Flexible Spending	19,705.64
12145 · Benefit Liability	8,292.43
12146 · Retirement Plan	2,108.95
12160 · Deposits	285,350.00
12170 · Due to TCEQ-W	3,423.12
12180 · Groundwater Assessments Pay-W	1,646.36

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of December 31, 2021

	Dec 31, 21
	<hr/>
12188 · Due to Others	0.30
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	3,897.46
12271 · Equipment Lease Payable-WF	31,197.84
12280 · Bonds Payable-TWDB-WW	4,790,000.00
12282 · Bonds Payable - Series 2021	6,775,000.00
	<hr/>
Total Other Current Liabilities	11,944,122.10
	<hr/>
Total Current Liabilities	12,025,730.29
	<hr/>
Total Liabilities	12,025,730.29
Equity	
13110 · Unrestricted Fund Balance-W	3,507,631.79
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.00
13220 · Unrestricted Fund Balance-WW	905,603.05
13240 · Capital Assets Fund Balance-WW	(193,791.00)
Net Income	(8,703,220.37)
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Total Equity	(2,584,208.53)
	<hr/>
TOTAL LIABILITIES & EQUITY	9,441,521.76
	<hr/> <hr/>

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

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	546,253.61
Total Checking/Savings	546,253.61
Other Current Assets	
31230 · Time Deposits-RC	455,235.52
31250 · Accounts Receivable-RC	1,620,243.10
31260 · Allowance for Doubtful-RC	(1,770,138.78)
31277 · FEMA Receivable	231,464.68
Total Other Current Assets	536,804.52
Total Current Assets	1,083,058.13
TOTAL ASSETS	1,083,058.13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	45,842.39
Total Accounts Payable	45,842.39
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	(121,418.89)
32150 · Due to Water-RM	10,841.05
32250 · Due to Water-RC	51,670.95
32257 · FEMA Funds Deferred Revenue	231,464.68
Total Other Current Liabilities	172,557.79
Total Current Liabilities	218,400.18
Total Liabilities	218,400.18
Equity	
33130 · Fund Balance-RM	497,233.32
33220 · Fund Balance-RC	213,472.71
Net Income	153,951.92
Total Equity	864,657.95
TOTAL LIABILITIES & EQUITY	1,083,058.13

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

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	99,953.68
Total Checking/Savings	99,953.68
Other Current Assets	
21500 · Accounts Receivable	482,310.34
21600 · Allowance for Bad Debts	(494,398.40)
Total Other Current Assets	(12,088.06)
Total Current Assets	87,865.62
TOTAL ASSETS	87,865.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	196.14
Total Other Current Liabilities	196.14
Total Current Liabilities	196.14
Total Liabilities	196.14
Equity	
23010 · Fund Balance	93,611.32
Net Income	(5,941.84)
Total Equity	87,669.48
TOTAL LIABILITIES & EQUITY	87,865.62

District Debt Service Payments

01/01/2022 - 12/31/2022

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
Debt Service Payment Due 06/01/2022						
Amegy Bank of Texas	2016 - WS&D	06/01/2022		0.00	84,836.00	84,836.00
Branch Banking & Trust	2021 - Revenue	06/01/2022		0.00	89,251.22	89,251.22
		Total Due 06/01/2022		0.00	174,087.22	174,087.22
Debt Service Payment Due 12/01/2022						
Amegy Bank of Texas	2016 - WS&D	12/01/2022		275,000.00	84,836.00	359,836.00
Branch Banking & Trust	2021 - Revenue	12/01/2022		425,000.00	59,281.25	484,281.25
		Total Due 12/01/2022		700,000.00	144,117.25	844,117.25
		District Total		\$700,000.00	\$318,204.47	\$1,018,204.47