



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

October 31, 2020

Cash Flow Report - Operating Water Account

As of October 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2020				\$807,523.42
Receipts				
	Payment from Standby Fund		811.80	
	Payment from Road Fund		7,235.19	
	Payment from Road Fund - AP Allocation		14,404.97	
	Interest Earned on Checking		34.55	
	Accounts Receivable-W		248,056.62	
	Accounts Receivable - Pump/TWDB Reserve		6,315.06	
Total Receipts				276,858.19
Disbursements				
23921	American Water Works Association	Dues & Subscriptions	(350.00)	
23922	Ameriflex Business Solutions	FSA Purchases	(27.97)	
23923	BlueCross BlueShield of Texas	Insurance	(17,776.00)	
23924	BOXX Modular Inc.	Office Rental	(1,204.00)	
23925	Card Service Center	Credit Card Expense	(2,435.64)	
23926	Consolidated Tank	Tank Maintenance	(27,200.00)	
23927	Ferguson Enterprises, Inc. #1105	Maintenance	(1,026.81)	
23928	Hydro Source Services, Inc.	Maintenance	(9,337.28)	
23929	Johnson Lab & Supply Inc.	Lab Fees	(3,375.83)	
23930	Lowe's Business Account	Materials	(749.74)	
23931	Mathis Rentals	Rental	(1,411.20)	
23932	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,550.51)	
23933	PowerPlan	Equipment Repair	(1,788.14)	
23934	Quill Corporation	Office Supplies	(194.64)	
23935	Steubing LLC	Land Survey	(5,900.00)	
23936	Time Warner Cable	Telephone/Internet	(120.62)	
23937	Wells Fargo Vendor Fin Serv	Equipment Lease	(451.86)	
23938	Alma Rodriguez.	Mileage	(78.83)	
23939	Ameriflex Business Solutions.	Insurance FSA Fees	(85.00)	
23940	Ameritas Life Insurance Corp	Insurance	(676.24)	
23941	Aqua Water Supply Corporation	Lab Fees	(225.00)	
23942	AT&T	Telephone Expense - Lift Station	(129.86)	
23943	DPC Industries, Inc.	Chemicals	(1,293.47)	
23944	Elliott Electric Supply Corp	Repair & Maintenance	(134.74)	
23945	Johnson Lab & Supply Inc.	Materials & Maintenance	(195.06)	
23946	La Grange NAPA	Repair Vehicle	(370.56)	
23947	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
23948	Matrix Imaging Solutions (C)	Printing	(318.48)	
23949	TLC Office Systems	Computer	(1,335.00)	
23950	TML Intergovernmental Risk Pool	Insurance	(27,079.02)	
23951	Waste Connections	Garbage	(83.93)	
23952	Wex Bank	Fuel	(976.39)	
23953	Christine & Chad Farquhar	Customer Deposit Refund	(141.36)	
23954	Frank Rainosek	Customer Deposit Refund	(140.73)	
23955	Kenneth O & Linda L Jensen	Customer Deposit Refund	(30.42)	
23956	Ashley Wendel & Cory Abshier	Customer Deposit Refund	(55.83)	
23957	Brittany Klaus	Customer Deposit Refund	(135.73)	
23958	Janette & Randall Jones	Customer Deposit Refund	(145.14)	
23959	Cassidy & Garrett Mercer	Customer Deposit Refund	(19.79)	
23960	James D Joiner	Customer Deposit Refund	(120.87)	
23961	Peter & Priscilla Ferden	Customer Deposit Refund	(19.77)	

Cash Flow Report - Operating Water Account

As of October 31, 2020

Num	Name	Memo	Amount	Balance
Disbursements				
23962	Rusty & Tiffany Pierce	Customer Deposit Refund	(16.47)	
23963	Christopher David Homes	Customer Deposit Refunds	(421.39)	
23964	AMCEST Corportation	Security Agreement	(420.00)	
23965	Ameriflex Business Solutions	FSA Purchases	(35.74)	
23966	Aqua Beverage Company	Drinking Water	(40.49)	
23967	Bastrop WCID No 2 - W/W	WasteWater Service	(147.76)	
23968	Bastrop WCID No 2 - Water	Purchase Water Expense	(248.69)	
23969	DPC Industries, Inc.	Chemicals	(2,048.00)	
23970	Esquivel Enterprise	Cleaning	(400.00)	
23971	Humana Hlth Plan TX	Insurance Premium	(136.93)	
23972	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
23973	Matrix Imaging Solutions (C)	Printing	(322.32)	
23974	McLean & Howard, LLP	Legal Fees	(1,625.00)	
23975	Professional Image Communications	Answering Service	(190.00)	
23976	Quadient Inc	Office Equip Lease	(151.66)	
23977	Quill Corporation	Office Supplies	(284.95)	
23978	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
23979	Time Warner Cable	Telephone/Internet	(125.98)	
23980	Tyler Technologies Inc	Maint Agreement Incode	(3,871.25)	
23981	Unum Life Insurance Company	Insurance Premium	(547.34)	
23982	USABluebook	Materials & Maintenance	(327.93)	
23983	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
23984	Ameriflex Business Solutions	FSA Purchases	(42.41)	
23985	Cintas Corporation #86	Uniforms	(956.75)	
23986	DPC Industries, Inc.	Chemicals	(340.00)	
23987	Environmental Improvements, Inc	Pump Maintenance	(8,897.67)	
23988	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(3,861.62)	
23989	Fluid Meter Service, Corp	Meter	(2,115.00)	
23990	Frontier Communications	Answering Service	(69.99)	
23991	Home Depot	Materials & Maintenance	(198.26)	
23992	Hydro Source Services, Inc.	Grinder Pump & Repair	(5,650.54)	
23993	USABluebook	Materials & Maintenance	(242.25)	
23994	Walmart Community/SYNCB	Office Supplies	(56.91)	
23995	WJC Constructors, LLC	Capital Outlay - Line Improvements	(3,500.00)	
23996	Cory Stanley	John Deere Tractor Delivery Fee	(250.00)	
23997	John Henderson	VOID: John Deere Tractor	0.00	
23998	Jack Henderson	John Deere Tractor	(35,500.00)	
EFT	Bluebonnet Electric Coop	Utility Expense	(5,521.37)	
EFT	City of Bastrop	Purchase Sewer Service	(12,977.93)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(7,086.88)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,613.75)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Items	(378.31)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 09/23/2020-10/06/2020	(18,514.73)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 10/07/2020-10/20/2020	(18,549.73)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 10/07/2020-10/20/2020	(103.62)	
PAYROLL	Alliance Payroll	Payroll Fees	(253.19)	
PAYROLL	United States Treasury	Payroll Liabilites	(11,725.48)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - Sep	(36,749.92)	

Cash Flow Report - Operating Water Account

As of October 31, 2020

Num	Name	Memo	Amount	Balance
Total Disbursements			(302,685.02)	
BALANCE AS OF 10/31/2020				\$781,696.59

Cash Flow Report - TWDB WW Account

As of October 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2020				\$572.00
Receipts				
	No Receipts Activity		0.00	
Total Receipts			0.00	0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements			0.00	0.00
BALANCE AS OF 10/31/2020				\$572.00

Cash Flow Report - Standby Operating Account

As of October 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2020				\$91,562.34
Receipts				
	No Receipts Activity		0.00	
Total Receipts				0.00
Disbursements				
3993	Bastrop WCID No 2 Water	AP	(811.80)	
Total Disbursements				(811.80)
BALANCE AS OF 10/31/2020				<u>\$90,750.54</u>

Cash Flow Report - Road Const Operating Account

As of October 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2020				\$84,428.87
Receipts				
	Wire Transfer to Checking		25,000.00	
	Accounts Receivable		63,533.66	
	Accounts Receivable		16,067.96	
Total Receipts				104,601.62
Disbursements				
5301	Secretary of State.	VOID: Filing Fees - 04-02-0354 R22273 Arthur Re	0.00	
5313	Midtex Materials LLC	Limestone Base	(9,920.01)	
5314	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(21,640.16)	
5315	Midtex Materials LLC	Limestone Base	(22,646.55)	
5316	PowerPlan OIB	Equipment Rental	(6,219.50)	
5317	WJC Constructors, LLC	Pay App #5 - Roads	(31,830.24)	
5318	BEFCO Engineering, Inc.	Engineering Fees	(14,662.50)	
5319	973 Materials, LLC	Recycled Base	(1,190.97)	
5320	Bastrop County, Commissioner Precinct 1	Repairs	(8,004.70)	
5321	Midtex Materials LLC	Limestone Base	(8,549.78)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(331.00)	
FEES	Bastrop WCID No 2 RC	Transfer to Water Account	(186.54)	
Total Disbursements				(125,181.95)
BALANCE AS OF 10/31/2020				\$63,848.54

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of October 31, 2020

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		0.05 %	642,071.34	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	486,607.39	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,246.23	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,898.85	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		0.13 %	457,150.26	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.13 %	1,269,849.44	Water
TEXPOOL (XXXX0003)	02/04/2020		0.13 %	613,096.28	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	781,696.59	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$4,468,188.38	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	90,750.54	Standby Operating
Totals for Standby Fund:				\$90,750.54	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	552,593.05	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	63,848.54	Road Const Operating
Totals for Roads Fund:				\$616,441.59	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$5,175,380.51	

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
October 2020

	Oct 20	Budget	Jan - Oct 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	138,333	129,167	1,276,480	1,291,667	1,550,000
14115 · Water Late Charge Income	1,594	2,708	9,772	27,083	32,500
14120 · TV Tap Fees	15,000	16,250	275,600	162,500	195,000
14125 · Capital Reserve Fee	16,421	6,708	139,779	67,083	80,500
14130 · Water Line Bore	1,950	3,333	22,850	33,333	40,000
14135 · Water Line Extension	0	625	0	6,250	7,500
14145 · Returned Check Fee	0	17	0	167	200
14148 · Pools	0	25	275	250	300
14150 · Maps Sold	0	21	100	208	250
14155 · Office Rents	275	275	2,750	2,750	3,300
14160 · Other Income-W	30	5,417	1,792	54,167	65,000
14170 · Reconnect Fee	1,450	1,250	4,100	12,500	15,000
14175 · Interest-W	300	1,667	9,754	16,667	20,000
14180 · Copies & Faxes	0	4	1	42	50
14190 · Irrigation Systems	0	25	0	250	300
14197 · Proceeds from Sale	0	0	323,417	0	0
Total Water-Revenue	175,354	167,492	2,066,670	1,674,917	2,009,900
Total Income	175,354	167,492	2,066,670	1,674,917	2,009,900
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	42,222	54,167	442,352	541,667	650,000
16100b · Over Time	1,262	1,500	17,609	15,000	18,000
16100c · Double Time	152	208	1,650	2,083	2,500
16100e · Holiday	2,415	3,208	25,523	32,083	38,500
16100f · Annual Leave	2,243	2,083	20,195	20,833	25,000
16100g · Sick	1,115	1,042	13,170	10,417	12,500
16100h · Personal Time	0	250	1,967	2,500	3,000
16100k · FICA	3,686	5,000	39,907	50,000	60,000
16100m · Retirement-Life	4,064	5,417	40,631	54,167	65,000
16100n · SUI	38	167	2,115	1,667	2,000
16100o · Longevity Pay	0	958	0	9,583	11,500
16100p · FUTA	7	83	641	833	1,000
16100q · On Call Pay	976	417	22,682	4,167	5,000
16100r · Child Support	0	0	0	0	0
Total 16100 · Payroll	58,180	74,500	628,442	745,000	894,000
16110 · Health Insurance					
16110a · Insurance-Medical	14,459	14,583	156,326	145,833	175,000
16110b · Insurance-Dental	485	583	5,001	5,833	7,000
16110c · Insurance-Vision	275	146	2,269	1,458	1,750
16110d · HSA	0	125	0	1,250	1,500
16110e · Insurance-Life	547	625	5,337	6,250	7,500
Total 16110 · Health Insurance	15,766	16,062	168,933	160,625	192,750

**Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
October 2020**

	Oct 20	Budget	Jan - Oct 20	YTD Budget	Annual Budget
16116 · Office Building Rental	1,722	1,333	16,533	13,333	16,000
16117 · Payroll Service Fee	253	400	2,691	4,000	4,800
16118 · Hand Tools	0	417	1,386	4,167	5,000
16120 · Wellness Program	0	83	0	833	1,000
16121 · Uniforms-W	0	958	5,386	9,583	11,500
16122 · Mileage	82	625	793	6,250	7,500
16123 · Vehicle Usage	0	167	0	1,667	2,000
16124 · Admin Allocations	(6,108)	(7,542)	(69,239)	(75,417)	(90,500)
16125 · PPE Allocations	(12,027)	(13,958)	(123,303)	(139,583)	(167,500)
16125a · EOM Salary Reimburs from WW	(8,935)	(10,417)	(88,916)	(104,167)	(125,000)
16126 · Answering Service	190	208	1,900	2,083	2,500
16127 · Repairs-Contracted-W	0	125	0	1,250	1,500
16128 · Maint Agreement-Hand Held	0	208	780	2,083	2,500
16128a · Contracted Taps - Water	0	583	0	5,833	7,000
16129 · Maint Agreement-Incode-W	0	1,083	11,998	10,833	13,000
16130 · Office Equip Lease	604	1,250	8,271	12,500	15,000
16131 · Pest Control	0	25	0	250	300
16133 · Water Well Admin Service Fee	0	25	0	250	300
16133a · Security Agreement	1,073	0	1,835	0	0
16134 · Cleaning-Office	200	0	2,000	0	0
16135 · Garbage	84	83	839	833	1,000
16136 · Cleaning-Maint Building	200	250	2,000	2,500	3,000
16137 · Backflow Inspection	0	0	375	0	0
16138 · Chemicals-Chlorine	0	1,458	16,246	14,583	17,500
16138a · Contract Labor	0	417	0	4,167	5,000
16139 · Field Equip Rental-W	107	833	1,463	8,333	10,000
16140 · Fuel-W	798	1,167	8,523	11,667	14,000
16141 · Repairs & Maint-W	1,179	1,500	8,856	15,000	18,000
16142 · Materials-W	5,724	5,417	69,538	54,167	65,000
16143 · Water Testing-W	0	0	1,600	0	0
16144 · Safety Supplies-W	75	333	1,831	3,333	4,000
16145 · Damage Claims	0	2,083	0	20,833	25,000
16146 · Water Samples	0	1,000	5,633	10,000	12,000
16147 · Repairs & Maint-Water Well	9,150	2,083	37,865	20,833	25,000
16149 · Computer-W	541	2,083	24,726	20,833	25,000
16150 · Depreciation-W	16,764	20,000	167,639	200,000	240,000
16151 · Dues & Subscriptions	399	67	1,135	667	800
16152 · Election Costs	0	250	0	2,500	3,000
16153 · Fax	0	8	0	83	100
16154 · Late Fees-W	0	125	55	1,250	1,500
16155 · Internet	247	167	2,056	1,667	2,000
16156 · Printing-W	158	833	3,986	8,333	10,000
16156a · Janitorial Supplies	0	17	0	167	200
16157 · Office Supplies-W	371	417	2,880	4,167	5,000
16158 · Misc-W	23	5,000	874	50,000	60,000
16159 · Medical-W	0	42	440	417	500
16160 · Misc Office-W	316	208	2,840	2,083	2,500
16161 · Pre-Employment Screening	0	42	725	417	500
16163 · Postage & Delivery	171	1,250	8,969	12,500	15,000
16164 · Public Notice	109	250	1,538	2,500	3,000
16165 · Telephone-W	200	833	6,298	8,333	10,000

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
October 2020

	Oct 20	Budget	Jan - Oct 20	YTD Budget	Annual Budget
16166 · License-W	0	208	222	2,083	2,500
16166a · Advertising	0	42	0	417	500
16167 · Bank Fees-W	30	42	430	417	500
16168 · Filing Fees-W	0	0	0	0	0
16169 · TCEQ Fees-W	0	667	0	6,667	8,000
16171 · CC Fees	2,614	2,667	37,537	26,667	32,000
16172 · Interest Bonds-W	2,262	2,263	22,624	22,625	27,150
16174 · Accounting-W	1,539	1,667	14,491	16,667	20,000
16175 · Appraiser	0	125	0	1,250	1,500
16176 · Audit-W	0	1,250	8,640	12,500	15,000
16177 · Engineering-W	0	5,000	6,630	50,000	60,000
16178 · Legal-W	0	2,500	8,030	25,000	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	2,314	4,583	5,500
16179b · Insurance-Vehicles-W	0	142	1,208	1,417	1,700
16179c · Insurance-Misc-W	0	17	984	167	200
16179d · Insurance-E&O-W	0	42	551	417	500
16179e · Insurance-Liability-W	0	75	1,402	750	900
16179f · Insurance-Bonding	0	25	796	250	300
16179g · Insurance-FSA	85	417	1,025	4,167	5,000
16179h · Insurance-WC-W	0	333	3,953	3,333	4,000
16179i · Insurance- Wells	0	458	0	4,583	5,500
Total 16179 · Insurance-W	85	1,967	12,233	19,667	23,600
16180 · Repairs-Bldg-W	0	1,667	498	16,667	20,000
16181 · Repairs-Equip-W	267	417	4,546	4,167	5,000
16182 · Repairs-Vehicles-W	71	500	9,385	5,000	6,000
16182a · Yard Maintenance-Mowing	0	1,250	9,396	12,500	15,000
16183 · Travel					
16183a · Travel-Air	0	42	255	417	500
16183b · Travel-Lodging	0	333	400	3,333	4,000
16183c · Travel-Meals	83	83	620	833	1,000
16183d · Travel-Rental Car	0	21	0	208	250
Total 16183 · Travel	83	479	1,274	4,792	5,750
16184 · Training-W	25	417	508	4,167	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	208	2,390	2,083	2,500
16185b · Electricity-Office Bldg	0	667	3,802	6,667	8,000
16185c · Electricity-Wells	0	3,333	39,765	33,333	40,000
16185d · Electricity-WW Lift Station	0	42	0	417	500
Total 16185 · Electricity	0	4,250	45,957	42,500	51,000

**Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
October 2020**

	Oct 20	Budget	Jan - Oct 20	YTD Budget	Annual Budget
16186 · Water-Maint Bldg	0	142	1,704	1,417	1,700
16187 · Water-Office Bldg	0	158	773	1,583	1,900
16188 · Computer Supplies	0	833	3,992	8,333	10,000
16189 · Labor-Service Lines & Tap-W	0	2,083	1,500	20,833	25,000
16195 · Meter Testing Charges	0	0	95	0	0
16196 · Permits	0	100	0	1,000	1,200
16197 · Small Equipment Purchases	576	333	576	3,333	4,000
16199 · Communication / Radios	0	2,083	3,058	20,833	25,000
Total Water-Expense	95,168	147,462	1,142,521	1,474,625	1,769,550
Total Expense	95,168	147,462	1,142,521	1,474,625	1,769,550
Net Ordinary Income	80,185	20,029	924,149	200,292	240,350
Other Income/Expense					
Other Income					
14000 · Assigned Surplus	0	82,054	0	820,542	984,650
Total Other Income	0	82,054	0	820,542	984,650
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,917	17,667	29,167	35,000
17101 · Equipment-W	18,499	3,333	28,974	33,333	40,000
17102 · Meters-W	2,115	833	11,546	8,333	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	16,667	20,000
17104 · Software-W	0	2,083	0	20,833	25,000
17106 · Line Extension-W	0	4,167	4,200	41,667	50,000
17107 · Buildings-W	5,900	8,333	35,744	83,333	100,000
17108 · Water Line Improvements-W	0	62,500	39,868	625,000	750,000
17109 · Capital Outlay Culverts-W	0	2,500	44,169	25,000	30,000
17110 · Capital Outlay-W	3,500	0	3,500	0	0
17115 · Water Tank Main - W	0	8,333	88,200	83,333	100,000
17121 · Water Well Cap Improv-W	18,300	5,417	36,700	54,167	65,000
Total Capital Outlay-W	48,314	102,083	310,567	1,020,833	1,225,000
Total Other Expense	48,314	102,083	310,567	1,020,833	1,225,000
Net Other Income	(48,314)	(20,029)	(310,567)	(200,292)	(240,350)
Net Income	31,871	0	613,582	(0)	0

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
October 2020

	Oct 20	Budget	Jan - Oct 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	60,004	58,792	612,284	587,917	705,500
14216 · Commercial WW Fees	5,365	2,083	34,482	20,833	25,000
14220 · WW Bore	30	1,667	5,270	16,667	20,000
14225 · WW Tap Fees	0	23,333	264,917	233,333	280,000
14230 · Pump Maintenance	0	500	554	5,000	6,000
14235 · Debt Service Reserve Fee	6,486	9,167	50,393	91,667	110,000
14275 · Interest-WW Reserve	0	25	0	250	300
14276 · Interest-WW	82	1,250	3,735	12,500	15,000
Total Wastewater-Revenue	71,967	96,817	971,634	968,167	1,161,800
Total Income	71,967	96,817	971,634	968,167	1,161,800
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	833	4,524	8,333	10,000
16222 · W/W Salary Allocations	8,935	10,417	88,916	104,167	125,000
16229 · Maint Agreement-Incode-WW	0	333	2,351	3,333	4,000
16233 · Lift Station Admin Service Fee	0	208	1,150	2,083	2,500
16238 · W/W Chemicals	0	0	1,175	0	0
16239 · Field Equip Rental-WW	0	625	1,709	6,250	7,500
16240 · Fuel-WW	707	1,042	7,374	10,417	12,500
16241 · Repairs & Maint-WW	43	1,250	43	12,500	15,000
16242 · Materials-WW	951	3,750	28,075	37,500	45,000
16243 · Meter Testing-WW	0	19	0	188	225
16244 · Safety Supplies-WW	0	333	998	3,333	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	495	8,333	10,000
16248 · Grinder Pump Repair-WW	7,607	2,083	40,977	20,833	25,000
16249 · Computer-WW	187		187		
16250 · Depreciation-WW	37,347	38,333	373,473	383,333	460,000
16251 · Tools	0	292	181	2,917	3,500
16257 · Office Supplies-WW	0	33	0	333	400
16258 · Misc-WW	0	83	0	833	1,000
16259 · Medical-WW	0	25	380	250	300
16260 · Op & Maint-City of Bastrop-WW	0	10,833	95,332	108,333	130,000
16265 · Telephone-WW	0	83	0	833	1,000
16266 · License-WW	0	50	0	500	600
16268 · Filing Fees-WW	0	33	400	333	400
16269 · TCEQ Fees-WW	0	267	0	2,667	3,200
16272 · Interest Bonds-WW	12,821	12,821	128,208	128,208	153,850
16274 · Accounting-WW	1,368	1,667	12,853	16,667	20,000
16276 · Audit-WW	0	1,250	7,680	12,500	15,000
16277 · Engineering-WW	0	833	0	8,333	10,000

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
October 2020

	Oct 20	Budget	Jan - Oct 20	YTD Budget	Annual Budget
16278 · Legal- WW	0	417	0	4,167	5,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	2,314	2,750	3,300
16279b · Insurance-Vehicles-WW	0	167	0	1,667	2,000
16279c · Insurance-Misc-WW	0	46	984	458	550
16279d · Insurance-E&O-WW	0	46	551	458	550
16279e · Insurance-Liability-WW	0	83	1,402	833	1,000
16279h · Insurance-WC-WW	0	500	3,953	5,000	6,000
Total 16279 · Insurance-WW	0	1,117	9,204	11,167	13,400
16280 · Repairs-Bldg WW	0		19		
16281 · Repairs-Equip-WW	843	417	5,379	4,167	5,000
16282 · Repairs-Vehicles-WW	51	333	5,483	3,333	4,000
16283 · Yard Maintenance-Mowing	0	208	0	2,083	2,500
16284 · Training-WW	25	83	2,252	833	1,000
16285 · Electricity-Lift Stations	0	417	3,652	4,167	5,000
16286 · Water-Lift Stations	0	667	1,350	6,667	8,000
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
Total Wastewater-Expense	70,883	92,315	823,818	923,146	1,107,775
Total Expense	70,883	92,315	823,818	923,146	1,107,775
Net Ordinary Income	1,085	4,502	147,816	45,021	54,025
Other Income/Expense					
Other Income					
14002 · Assigned Surplus - WW	0	2,581	0	25,813	30,975
Total Other Income	0	2,581	0	25,813	30,975
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	2,917	17,667	29,167	35,000
17201 · Equipment-WW	18,499	3,333	28,974	33,333	40,000
17204 · Software-WW	0	0	318	0	0
17206 · WW Line Extensions-WW	0	0	750	0	0
17208 · Wastewater Improv-WW	0	833	0	8,333	10,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	19,103	0	0
Total Capital Outlay-WW	18,499	7,083	66,812	70,833	85,000

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
 October 2020

	<u>Oct 20</u>	<u>Budget</u>	<u>Jan - Oct 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total Other Expense	18,499	7,083	66,812	70,833	85,000
Net Other Income	(18,499)	(4,502)	(66,812)	(45,021)	(54,025)
Net Income	(17,414)	0	81,004	(0)	0

Bastrop WCID No 2 - Roads
Actual vs Budget-RC
October 2020

	Oct 20	Budget	Jan - Oct 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	63,894	104,167	710,744	1,041,667	1,250,000
34215 · Assessments-Prior to 97	5,009	833	21,026	8,333	10,000
34220 · Late Fee	3,095	2,083	19,110	20,833	25,000
34225 · Late Fee- Prior	15	100	4,398	1,000	1,200
34235 · Lien Fees	3,378	2,083	24,629	20,833	25,000
34240 · Deed Admin Fee	8,719	100	13,176	1,000	1,200
34245 · Returned Check Fee	0	0	30	0	0
34250 · Filing Fees	0	250	424	2,500	3,000
34255 · Driveway	40	150	2,880	1,500	1,800
34265 · Attorney Fees	3,272	2,083	21,421	20,833	25,000
34270 · Allocation to Maintenance Fund	(25,000)	(25,000)	(250,000)	(250,000)	(300,000)
34275 · Interest-RC	193	83	1,464	833	1,000
Total Road Construction-Revenue	62,614	86,933	569,301	869,333	1,043,200
Total Income	62,614	86,933	569,301	869,333	1,043,200
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	6,254	6,979	68,624	69,792	83,750
36224 · Admin Allocations from Water-RC	6,108	7,542	69,239	75,417	90,500
36229 · Maint Agreement-Incode-RC	0	625	6,480	6,250	7,500
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	2,103	500	7,261	5,000	6,000
36268 · Filing Fees	88	417	2,709	4,167	5,000
36270 · Bad Debt	0	3,750	0	37,500	45,000
36271 · CC Fees	331	1,000	7,931	10,000	12,000
36272 · Attorney Fees (County)	0	250	16,500	2,500	3,000
36273 · Taxes- Property	0	0	510	0	0
36274 · Accounting	941	917	8,836	9,167	11,000
36276 · Audit-RC	0	833	5,280	8,333	10,000
36277 · Engineering-RC	44,558	14,583	49,953	145,833	175,000
36278 · Legal-RC	0	2,500	6,080	25,000	30,000
36279 · Insurance					
36279b · Insurance- Vehicles	0	208	1,208	2,083	2,500
36279c · Insurance-Misc	0	125	984	1,250	1,500
36279h · Insurance- WC	0	500	5,249	5,000	6,000
Total 36279 · Insurance	0	833	7,441	8,333	10,000
36280 · Other Professional Fees	0	83	0	833	1,000

Bastrop WCID No 2 - Roads
Actual vs Budget-RC
October 2020

	<u>Oct 20</u>	<u>Budget</u>	<u>Jan - Oct 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
36283 · Travel					
36283c · Travel- Meals	0	0	30	0	0
Total 36283 · Travel	0	0	30	0	0
36294 · Road Fees Written Off	0	2,083	0	20,833	25,000
36295 · Lien Fees Written Off	0	500	0	5,000	6,000
36296 · Road Late Fees Written Off	0	583	0	5,833	7,000
36297 · Road Prior Written Off	0	1,417	0	14,167	17,000
36298 · Attorney Fees Written Off	0	1,250	0	12,500	15,000
Total Road Construction-Expense	60,383	47,233	256,873	472,333	566,800
Total Expense	60,383	47,233	256,873	472,333	566,800
Net Ordinary Income	2,231	39,700	312,427	397,000	476,400
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	34,050	0	340,500	408,600
Total Other Income	0	34,050	0	340,500	408,600
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	123,549	73,750	656,830	737,500	885,000
Total Road Construction-Capital	123,549	73,750	656,830	737,500	885,000
Total Other Expense	123,549	73,750	656,830	737,500	885,000
Net Other Income	(123,549)	(39,700)	(656,830)	(397,000)	(476,400)
Net Income	(121,319)	(0)	(344,402)	0	0

Bastrop WCID No 2 - Roads
Actual vs Budget-RM
October 2020

	<u>Oct 20</u>	<u>Budget</u>	<u>Jan - Oct 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	0	0	25,000	0	0
34160 · Other-RM	0	12,500	0	125,000	150,000
34165 · FEMA Payments	0	0	126,669	0	0
34176 · Transfer from Road Construction	25,000	25,000	250,000	250,000	300,000
Total Road Maintenance-Revenue	<u>25,000</u>	<u>37,500</u>	<u>401,669</u>	<u>375,000</u>	<u>450,000</u>
Total Income	25,000	37,500	401,669	375,000	450,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	5,773	6,979	54,679	69,792	83,750
36127 · Repairs- Contracted-RM	0	8,333	800	83,333	100,000
36128 · Contract Labor- RM	0	5,000	0	50,000	60,000
36129 · Maint. Agreement-Incode-RM	0	0	858	0	0
36139 · Field Equipment Rental- RM	6,220	2,054	6,220	20,542	24,650
36141 · R&M-RM	0	1,667	0	16,667	20,000
36142 · Materials-RM	1,241	10,417	18,853	104,167	125,000
36144 · Safety Supplies-RM	0	417	0	4,167	5,000
36146 · Equip. Small	576	83	576	833	1,000
36147 · Permit Fees	0	175	0	1,750	2,100
36148 · Materials- Hauling-RM	0	0	8,243	0	0
36174 · Accounting	214	167	2,008	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	0	42	1,977	417	500
36181 · Repairs- Equip-RM	324	0	3,251	0	0
36182 · Repairs- Vehicles-RM	8	0	1,480	0	0
Total Road Maintenance-Expense	<u>14,355</u>	<u>37,500</u>	<u>100,144</u>	<u>375,000</u>	<u>450,000</u>
Total Expense	14,355	37,500	100,144	375,000	450,000
Net Ordinary Income	<u>10,645</u>	<u>(0)</u>	<u>301,525</u>	<u>0</u>	<u>0</u>
Net Income	<u>10,645</u>	<u>(0)</u>	<u>301,525</u>	<u>0</u>	<u>0</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
October 2020

	<u>Oct 20</u>	<u>Budget</u>	<u>Jan - Oct 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	1,445	4,167	5,000
25500 · TV Standby	0	417	120	4,167	5,000
25600 · Late Fees	0	0	60	0	0
25700 · Lien Fees	0	0	0	0	0
25710 · Attorney Fees	0	0	0	0	0
Total Income	0	833	1,625	8,333	10,000
Expense					
27110 · Admin Allocations	0	417	0	4,167	5,000
27120 · Maint. Agreement- Incode	0	0	649	0	0
27135 · Filing Fees	0	0	166	0	0
27140 · Postage	0	0	75	0	0
27160 · Accounting	214	167	2,008	1,667	2,000
27170 · Audit	0	208	1,200	2,083	2,500
27175 · Attorney Fees Expense	0	0	601	0	0
27190 · Legal	0	42	0	417	500
Total Expense	214	833	4,699	8,333	10,000
Net Ordinary Income	(214)	0	(3,075)	0	0
Other Income/Expense					
Other Expense					
27195 · Drainage	0	0	4,800	0	0
Total Other Expense	0	0	4,800	0	0
Net Other Income	0	0	(4,800)	0	0
Net Income	(214)	0	(7,875)	0	0

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	781,696.59
11220 · TWDB WW	572.00
Total Checking/Savings	<u>782,268.59</u>
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	39,829.45
11250 · Accounts Receivable - WW	14,712.74
Total Accounts Receivable	<u>54,542.19</u>
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,557,241.06
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	213.75
11172 · Due from RM-W	8,295.22
11173 · Due from RC-W	20,348.97
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,165,428.65
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	<u>3,816,363.45</u>
Total Current Assets	<u>4,598,632.04</u>
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,550,668.02)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(3,217,997.72)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	<u>6,493,958.47</u>
TOTAL ASSETS	<u><u>11,092,590.51</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	36,166.37
Total Accounts Payable	<u>36,166.37</u>
Other Current Liabilities	
12140 · Accrued Salaries	23,819.09
12144 · FSA Employee Flexible Spending	18,008.69
12145 · Benefit Liability	(19,284.15)
12160 · Deposits	254,750.00
12170 · Due to TCEQ-W	6,376.73
12180 · Groundwater Assessments Pay-W	27.65
12191 · FEMA Payments Deferred Revenue	23,500.00

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of October 31, 2020

	<u>Oct 31, 20</u>
12270 · Due to TCEQ-WW	3,179.81
12280 · Bonds Payable-TWDB-WW	5,320,000.00
12281 · Bond Interest Payable	60,333.00
Total Other Current Liabilities	<u>5,690,710.82</u>
Total Current Liabilities	<u>5,726,877.19</u>
Total Liabilities	5,726,877.19
Equity	
13110 · Unrestricted Fund Balance-W	2,059,747.21
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	694,586.06
Total Equity	<u>5,365,713.32</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,092,590.51</u></u>

Bastrop WCID No 2 - Roads
Balance Sheet
As of October 31, 2020

	Oct 31, 20
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	63,848.54
Total Checking/Savings	63,848.54
Other Current Assets	
31230 · Time Deposits-RC	552,593.05
31250 · Accounts Receivable-RC	2,671,470.38
31260 · Allowance for Doubtful-RC	(1,523,732.85)
31277 · FEMA Receivable	231,464.68
Total Other Current Assets	1,931,795.26
Total Current Assets	1,995,643.80
TOTAL ASSETS	1,995,643.80
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	82,605.72
Total Accounts Payable	82,605.72
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	846,658.01
32150 · Due to Water-RM	8,295.22
32250 · Due to Water-RC	20,348.97
32257 · FEMA Funds Deferred Revenue	231,464.68
Total Other Current Liabilities	1,106,766.88
Total Current Liabilities	1,189,372.60
Total Liabilities	1,189,372.60
Equity	
33130 · Fund Balance-RM	1,538,596.70
33220 · Fund Balance-RC	(691,551.93)
Net Income	(40,773.57)
Total Equity	806,271.20
TOTAL LIABILITIES & EQUITY	1,995,643.80

**Bastrop WCID No 2 - Standby
Balance Sheet
As of October 31, 2020**

	Oct 31, 20
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	90,750.54
Total Checking/Savings	90,750.54
Other Current Assets	
21500 · Accounts Receivable	497,711.03
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	(10,822.88)
Total Current Assets	79,927.66
TOTAL ASSETS	79,927.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	213.75
22740 · Unclaimed Property	3.10
Total Other Current Liabilities	216.85
Total Current Liabilities	216.85
Total Liabilities	216.85
Equity	
23010 · Fund Balance	87,585.46
Net Income	(7,874.65)
Total Equity	79,710.81
TOTAL LIABILITIES & EQUITY	79,927.66

District Debt Service Payments

07/01/2020 - 06/30/2021

<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>
Debt Service Payment Due 12/01/2020						
Amegy Bank of Texas	2016 - WS&D	12/01/2020		260,000.00	90,499.50	350,499.50
		Total Due 12/01/2020		260,000.00	90,499.50	350,499.50
Debt Service Payment Due 06/01/2021						
Amegy Bank of Texas	2016 - WS&D	06/01/2021		0.00	87,873.50	87,873.50
		Total Due 06/01/2021		0.00	87,873.50	87,873.50
		District Total		\$260,000.00	\$178,373.00	\$438,373.00