



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

December 31, 2020

Cash Flow Report - Operating Water Account

As of December 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2020				\$577,208.30
Receipts				
	Payment from Standby Fund		162.50	
	Payment from Road Fund		6,032.22	
	Payment from Road Fund - AP Allocation		23,271.90	
	Interest Earned on Checking		23.05	
	Accounts Receivable-W		293,781.80	
	Accounts Receivable - Pump/TWDB Reserve		6,247.01	
	Overpayment from Vendor		100.00	
	Accounts Receivable-W		49,718.65	
Total Receipts				379,337.13
Disbursements				
24069	Alma Rodriguez.	Mileage	(108.39)	
24070	Ameriflex Business Solutions	FSA Purchases	(30.56)	
24071	AT&T Mobility	Telephone Expense	(475.24)	
24072	Austin American Statesman	Public Notice - 30773	(535.14)	
24073	BlueCross BlueShield of Texas	Insurance	(16,641.19)	
24074	BOXX Modular Inc.	Office Rental	(1,204.00)	
24075	Consolidated Tank	Water Tank Maintenance	(49,900.00)	
24076	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(7,938.29)	
24077	Home Depot	Materials & Maintenance	(59.51)	
24078	Quill Corporation	Office Supplies	(167.86)	
24079	Robert Steubing, RPLS 5548	Boundary Survey	(7,900.00)	
24080	Tractor Supply Co	Materials	(490.67)	
24081	Walmart Community/SYNCB	Office Supplies	(40.00)	
24082	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,778.98)	
24083	Ameriflex Business Solutions	FSA Purchases	(30.00)	
24084	Ameritas Life Insurance Corp	Insurance	(700.68)	
24085	Bastrop Air Conditioning & Heating LLC	Building Repairs	(200.26)	
24086	Bastrop County Treasurer's Office.	Communication/Radio	(733.50)	
24087	Bastrop Medical	Pre Employment Screening	(365.00)	
24088	Esquivel Enterprise	Cleaning	(400.00)	
24089	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(590.00)	
24090	Imperative Information Group, Inc.	Pre-Employment Screening	(76.00)	
24091	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
24092	Lost Pines Habitat Conservation Plan	Building - Fees	(1,674.00)	
24093	Lowe's Business Account	Materials	(498.29)	
24094	Matrix Imaging Solutions (C)	Printing	(311.28)	
24095	Midtex Material LLC	Water Line Improvements	(1,120.56)	
24096	Time Warner Cable	Telephone/Internet	(120.62)	
24097	TLC Office Systems	Computer	(1,335.00)	
24098	Waste Connections	Garbage	(83.93)	
24099	Wells Fargo Vendor Fin Serv	Equipment Lease	(451.86)	
24100	Wex Bank	Fuel	(1,769.26)	
24101	Card Service Center	Credit Card Expense	(2,563.91)	
24102	Ameriflex Business Solutions	FSA Purchases	(10.99)	
24103	Ameriflex Business Solutions.	Insurance FSA Fees	(85.00)	
24104	Aqua Beverage Company	Drinking Water	(32.99)	
24105	Aqua Water Supply Corporation	Water Samples	(225.00)	
24106	AT&T	Telephone Expense - Lift Station	(134.21)	
24107	Barnard Tire & Auto	Maintenance & Repair	(125.49)	

Cash Flow Report - Operating Water Account

As of December 31, 2020

Num	Name	Memo	Amount	Balance
Disbursements				
24108	Bastrop County Elections	Election	(5,158.21)	
24109	Cintas Corporation #86	Uniforms	(1,272.08)	
24110	DPC Industries, Inc.	Chemicals	(705.54)	
24111	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
24112	McCoy's Building Supply Corp	Materials	(299.85)	
24113	Texas Social Security Program	Retirement-Life	(35.00)	
24114	Time Warner Cable	Telephone/Internet	(125.98)	
24115	Heather Baker	Customer Deposit Refund	(49.39)	
24116	John Bailey	Customer Deposit Refund	(96.00)	
24117	Vincent & Kelley West	Customer Deposit Refund	(163.11)	
24118	Carlos Gomez	Customer Deposit Refund	(128.13)	
24119	Robert & Amanda Kennedy	Customer Deposit Refund	(164.60)	
24120	Stephanie Russell	Customer Deposit Refund	(56.98)	
24121	William Toby & Beverly Tyler	Customer Deposit Refund	(85.50)	
24122	Daniel & Kristen Wanner	Customer Deposit Refund	(90.26)	
24123	Miguel Trilla & Lizadia Perez	Customer Deposit Refund	(21.69)	
24124	Richard & Laura Ward	Customer Deposit Refund	(181.89)	
24125	Leslie & Aimee N. Routon	Customer Deposit Refund	(138.43)	
24126	Sherry Schena	Customer Deposit Refund	(128.41)	
24127	VDT Holdings	Customer Deposit Refund	(120.16)	
24128	Palms Properties LLC	Customer Deposit Refund	(15.59)	
24129	Palms Properties LLC	Customer Deposit Refund	(15.76)	
24130	Tamara Williams	Customer Deposit Refund	(153.69)	
24131	Keller Williams Realty	Customer Overpayment	(16.26)	
24132	ASCO Equipment Inc	Equipment Renal	(107.49)	
24133	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
24134	Bastrop Chamber of Commerce	Dues & Subscriptions	(580.00)	
24135	Bastrop WCID No 2 - W/W	WasteWater Service	(147.58)	
24136	Bastrop WCID No 2 - Water	Purchase Water Expense	(242.23)	
24137	DSHS Central Lab MC2004	Water Samples	(213.92)	
24138	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(13,135.79)	
24139	Frontier Communications	Answering Service	(69.99)	
24140	Home Depot	Materials & Maintenance	(59.70)	
24141	Humana Hlth Plan TX	Insurance Premium	(155.91)	
24142	La Grange NAPA	Repair Vehicle	(730.49)	
24143	Lost Pines Habitat Conservation Plan	Toad Maintenance	(1,500.00)	
24144	Lost Pines Truck Diesel	Maintenance & Repair	(556.86)	
24145	McLean & Howard, LLP	Legal Fees	(800.00)	
24146	Professional Image Communications	Answering Service	(190.00)	
24147	Quadient Inc	Office Equip Lease	(151.66)	
24148	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
24149	TML Intergovernmental Risk Pool	Insurance	(825.16)	
24150	TRWA	Dues & Subscriptions	(2,495.00)	
24151	Unum Life Insurance Company	Insurance Premium	(576.92)	
24152	USABluebook	Materials & Maintenance	(329.85)	
EFT	Bluebonnet Electric Coop	Utility Expense	(5,130.61)	
EFT	City of Bastrop	Purchase Sewer Service	(10,786.49)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(7,100.89)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,477.38)	

Cash Flow Report - Operating Water Account

As of December 31, 2020

Num	Name	Memo	Amount	Balance
Disbursements				
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Items	(432.80)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 11/18/2020-12/01/2020	(20,017.41)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 12/02/2020-12/15/2020	(20,506.66)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 12/16/2020-12/29/2020	(19,714.20)	
PAYROLL	Alliance Payroll	Payroll Fees	(362.81)	
PAYROLL	United States Treasury	Payroll Liabilites	(19,323.25)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB	(36,749.92)	
Total Disbursements				<u>(282,076.49)</u>
BALANCE AS OF 12/31/2020				<u><u>\$674,468.94</u></u>

Cash Flow Report - TWDB WW Account

As of December 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2020				\$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 12/31/2020				\$572.00

Cash Flow Report - Standby Operating Account

As of December 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2020				\$93,939.42
Receipts				
	No Receipts Activity		0.00	
Total Receipts				0.00
Disbursements				
3995	Bastrop WCID No 2 Water	AP	(162.50)	
Total Disbursements				(162.50)
BALANCE AS OF 12/31/2020				\$93,776.92

Cash Flow Report - Road Const Operating Account

As of December 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2020				\$89,776.48
Receipts				
	Accounts Receivable		390,499.56	
	Accounts Receivable		19,086.26	
Total Receipts				409,585.82
Disbursements				
5341	973 Materials, LLC	Materials	(1,393.79)	
5342	973 Materials, LLC	Recycled Base	(1,915.39)	
5343	K3 Transport LLC	Materials	(3,102.39)	
5344	Midtex Materials LLC	Limestone Base	(16,633.87)	
5345	PowerPlan OIB	Equipment Rental	(5,819.50)	
5346	BEFCO Engineering, Inc.	Engineering Fees	(31,135.00)	
5347	K3 Transport LLC	Materials	(182.40)	
5348	Midtex Materials LLC	Limestone Base	(13,914.39)	
5349	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(29,304.12)	
5350	Alliance Engineering Group, Inc.	Tahitian Village Roadway Improvements Project A	(300.00)	
5351	Holt CAT	Equipment Repairs	(485.83)	
5352	McCreary, Veselka, Bragg & Allen PC	Legal Fees	(4,879.35)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(1,020.15)	
FEES	TX Lone Star Title LLC	TX Lone Star Title LLC	(189.59)	
TRNSF	Bastrop WCID No 2	Wire Transfer to MM	(250,000.00)	
Total Disbursements				(360,275.77)
BALANCE AS OF 12/31/2020				\$139,086.53

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of December 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 %	642,139.39	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	246,450.47	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		0.09 %	457,231.76	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.09 %	1,620,578.05	Water
TEXPOOL (XXXX0003)	02/04/2020		0.09 %	613,205.64	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	674,468.94	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$4,471,791.33	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	93,776.92	Standby Operating
Totals for Standby Fund:				\$93,776.92	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	752,936.21	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	139,086.53	Road Const Operating
Totals for Roads Fund:				\$892,022.74	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$5,457,590.99	

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

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	133,708	129,167	1,551,250	1,550,000	1,550,000
14115 · Water Late Charge Income	1,583	2,708	12,731	32,500	32,500
14120 · TV Tap Fees	36,000	16,250	350,650	195,000	195,000
14125 · Capital Reserve Fee	16,555	6,708	172,817	80,500	80,500
14130 · Water Line Bore	2,550	3,333	29,550	40,000	40,000
14135 · Water Line Extension	0	625	0	7,500	7,500
14145 · Returned Check Fee	0	17	0	200	200
14148 · Pools	0	25	275	300	300
14150 · Maps Sold	0	21	100	250	250
14155 · Office Rents	275	275	3,300	3,300	3,300
14160 · Other Income-W	80	5,417	1,954	65,000	65,000
14170 · Reconnect Fee	900	1,250	6,000	15,000	15,000
14175 · Interest-W	206	1,667	10,229	20,000	20,000
14180 · Copies & Faxes	0	4	1	50	50
14190 · Irrigation Systems	0	25	0	300	300
14197 · Proceeds from Sale	0	0	323,417	0	0
Total Water-Revenue	<u>191,857</u>	<u>167,492</u>	<u>2,462,274</u>	<u>2,009,900</u>	<u>2,009,900</u>
Total Income	<u>191,857</u>	<u>167,492</u>	<u>2,462,274</u>	<u>2,009,900</u>	<u>2,009,900</u>
Gross Profit	191,857	167,492	2,462,274	2,009,900	2,009,900
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	44,410	54,167	533,394	650,000	650,000
16100b · Over Time	1,420	1,500	20,305	18,000	18,000
16100c · Double Time	722	208	2,675	2,500	2,500
16100e · Holiday	5,666	3,208	33,603	38,500	38,500
16100f · Annual Leave	2,213	2,083	22,620	25,000	25,000
16100g · Sick	221	1,042	14,496	12,500	12,500
16100h · Personal Time	(178)	250	1,788	3,000	3,000
16100k · FICA	5,993	5,000	50,533	60,000	60,000
16100m · Retirement-Life	2,212	5,417	46,547	65,000	65,000
16100n · SUI	85	167	2,258	2,000	2,000
16100o · Longevity Pay	0	958	10,460	11,500	11,500
16100p · FUTA	30	83	693	1,000	1,000
16100q · On Call Pay	3,477	417	26,507	5,000	5,000
16100r · Child Support	0	0	0	0	0
Total 16100 · Payroll	<u>66,271</u>	<u>74,500</u>	<u>765,880</u>	<u>894,000</u>	<u>894,000</u>

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

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
16110 · Health Insurance					
16110a · Insurance-Medical	20,004	14,583	190,789	175,000	175,000
16110b · Insurance-Dental	746	583	6,231	7,000	7,000
16110c · Insurance-Vision	435	146	2,979	1,750	1,750
16110d · HSA	0	125	0	1,500	1,500
16110e · Insurance-Life	577	625	6,462	7,500	7,500
Total 16110 · Health Insurance	21,762	16,062	206,461	192,750	192,750
16116 · Office Building Rental	1,722	1,333	19,978	16,000	16,000
16117 · Payroll Service Fee	363	400	3,418	4,800	4,800
16118 · Hand Tools	364	417	1,750	5,000	5,000
16120 · Wellness Program	0	83	0	1,000	1,000
16121 · Uniforms-W	287	958	7,691	11,500	11,500
16122 · Mileage	161	625	1,062	7,500	7,500
16123 · Vehicle Usage	0	167	0	2,000	2,000
16124 · Admin Allocations	(38,843)	(7,542)	(122,076)	(90,500)	(90,500)
16125 · PPE Allocations	(18,847)	(13,958)	(155,858)	(167,500)	(167,500)
16125a · EOM Salary Reimburs from WW	(14,633)	(10,417)	(114,955)	(125,000)	(125,000)
16126 · Answering Service	190	208	2,280	2,500	2,500
16127 · Repairs-Contracted-W	0	125	0	1,500	1,500
16128 · Maint Agreement-Hand Held	0	208	1,560	2,500	2,500
16128a · Contracted Taps - Water	0	583	0	7,000	7,000
16129 · Maint Agreement-Incode-W	0	1,083	12,178	13,000	13,000
16130 · Office Equip Lease	152	1,250	9,026	15,000	15,000
16131 · Pest Control	0	25	0	300	300
16133 · Water Well Admin Service Fee	0	25	0	300	300
16133a · Security Agreement	0	0	1,835	0	0
16134 · Cleaning-Office	0	0	2,200	0	0
16135 · Garbage	84	83	1,007	1,000	1,000
16136 · Cleaning-Maint Building	200	250	2,400	3,000	3,000
16137 · Backflow Inspection	0	0	375	0	0
16138 · Chemicals-Chlorine	470	1,458	17,652	17,500	17,500
16138a · Contract Labor	0	417	0	5,000	5,000
16139 · Field Equip Rental-W	588	833	2,050	10,000	10,000
16140 · Fuel-W	941	1,167	10,455	14,000	14,000
16141 · Repairs & Maint-W	961	1,500	12,265	18,000	18,000
16142 · Materials-W	6,206	5,417	78,005	65,000	65,000
16143 · Water Testing-W	0	0	1,600	0	0
16144 · Safety Supplies-W	257	333	2,087	4,000	4,000
16145 · Damage Claims	0	2,083	0	25,000	25,000
16146 · Water Samples	0	1,000	6,272	12,000	12,000
16147 · Repairs & Maint-Water Well	0	2,083	38,795	25,000	25,000
16149 · Computer-W	31	2,083	27,588	25,000	25,000
16150 · Depreciation-W	16,764	20,000	201,167	240,000	240,000
16151 · Dues & Subscriptions	3,110	67	4,245	800	800
16152 · Election Costs	0	250	2,579	3,000	3,000
16153 · Fax	0	8	0	100	100
16154 · Late Fees-W	0	125	93	1,500	1,500
16155 · Internet	121	167	2,549	2,000	2,000
16156 · Printing-W	516	833	4,974	10,000	10,000
16156a · Janitorial Supplies	0	17	0	200	200

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

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
16157 · Office Supplies-W	45	417	3,111	5,000	5,000
16158 · Misc-W	23	5,000	920	60,000	60,000
16159 · Medical-W	0	42	440	500	500
16160 · Misc Office-W	1,219	208	5,327	2,500	2,500
16161 · Pre-Employment Screening	0	42	1,090	500	500
16162 · Random Drug Screening	0	0	76	0	0
16163 · Postage & Delivery	244	1,250	9,502	15,000	15,000
16164 · Public Notice	0	250	2,283	3,000	3,000
16165 · Telephone-W	204	833	7,659	10,000	10,000
16166 · License-W	0	208	222	2,500	2,500
16166a · Advertising	0	42	0	500	500
16167 · Bank Fees-W	30	42	490	500	500
16168 · Filing Fees-W	0	0	0	0	0
16169 · TCEQ Fees-W	0	667	2,132	8,000	8,000
16171 · CC Fees	2,477	2,667	42,517	32,000	32,000
16172 · Interest Bonds-W	41,262	2,263	66,149	27,150	27,150
16174 · Accounting-W	1,270	1,667	17,131	20,000	20,000
16175 · Appraiser	0	125	0	1,500	1,500
16176 · Audit-W	0	1,250	8,640	15,000	15,000
16177 · Engineering-W	0	5,000	6,630	60,000	60,000
16178 · Legal-W	0	2,500	9,805	30,000	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	2,314	5,500	5,500
16179b · Insurance-Vehicles-W	0	142	1,621	1,700	1,700
16179c · Insurance-Misc-W	0	17	984	200	200
16179d · Insurance-E&O-W	0	42	551	500	500
16179e · Insurance-Liability-W	0	75	1,402	900	900
16179f · Insurance-Bonding	1,066	25	1,862	300	300
16179g · Insurance-FSA	85	417	1,195	5,000	5,000
16179h · Insurance-WC-W	0	333	3,953	4,000	4,000
16179i · Insurance- Wells	0	458	0	5,500	5,500
Total 16179 · Insurance-W	1,151	1,967	13,882	23,600	23,600
16180 · Repairs-Bldg-W	0	1,667	698	20,000	20,000
16181 · Repairs-Equip-W	55	417	5,052	5,000	5,000
16182 · Repairs-Vehicles-W	552	500	11,816	6,000	6,000
16182a · Yard Maintenance-Mowing	1,044	1,250	12,528	15,000	15,000
16183 · Travel					
16183a · Travel-Air	0	42	255	500	500
16183b · Travel-Lodging	0	333	400	4,000	4,000
16183c · Travel-Meals	32	83	652	1,000	1,000
16183d · Travel-Rental Car	0	21	0	250	250
Total 16183 · Travel	32	479	1,306	5,750	5,750
16184 · Training-W	63	417	570	5,000	5,000

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

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	208	2,804	2,500	2,500
16185b · Electricity-Office Bldg	0	667	4,256	8,000	8,000
16185c · Electricity-Wells	0	3,333	48,890	40,000	40,000
16185d · Electricity-WW Lift Station	0	42	0	500	500
Total 16185 · Electricity	0	4,250	55,950	51,000	51,000
16186 · Water-Maint Bldg	0	142	2,094	1,700	1,700
16187 · Water-Office Bldg	200	158	1,090	1,900	1,900
16188 · Computer Supplies	0	833	3,992	10,000	10,000
16189 · Labor-Service Lines & Tap-W	750	2,083	2,250	25,000	25,000
16195 · Meter Testing Charges	0	0	95	0	0
16196 · Permits	0	100	0	1,200	1,200
16197 · Small Equipment Purchases	0	333	576	4,000	4,000
16199 · Communication/Radios	734	2,083	3,791	25,000	25,000
Total Water-Expense	100,554	147,462	1,358,405	1,769,550	1,769,550
Total Expense	100,554	147,462	1,358,405	1,769,550	1,769,550
Net Ordinary Income	91,303	20,029	1,103,869	240,350	240,350
Other Income/Expense					
Other Income					
14000 · Assigned Surplus	0	82,054	0	984,650	984,650
Total Other Income	0	82,054	0	984,650	984,650
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,917	17,667	35,000	35,000
17101 · Equipment-W	4,163	3,333	33,635	40,000	40,000
17102 · Meters-W	0	833	11,546	10,000	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	20,000	20,000
17104 · Software-W	0	2,083	0	25,000	25,000
17106 · Line Extension-W	0	4,167	4,200	50,000	50,000
17107 · Buildings-W	18,632	8,333	71,550	100,000	100,000
17108 · Water Line Improvements-W	19,421	62,500	70,637	750,000	750,000
17109 · Capital Outlay Culverts-W	0	2,500	44,169	30,000	30,000
17110 · Capital Outlay-W	0	0	3,500	0	0
17115 · Water Tank Main - W	0	8,333	138,100	100,000	100,000
17121 · Water Well Cap Improv-W	0	5,417	36,700	65,000	65,000
Total Capital Outlay-W	42,216	102,083	431,704	1,225,000	1,225,000
Total Other Expense	42,216	102,083	431,704	1,225,000	1,225,000
Net Other Income	(42,216)	(20,029)	(431,704)	(240,350)	(240,350)
Net Income	49,087	0	672,166	0	0

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

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	60,539	58,792	732,976	705,500	705,500
14216 · Commercial WW Fees	2,994	2,083	40,510	25,000	25,000
14220 · WW Bore	1,950	1,667	8,650	20,000	20,000
14225 · WW Tap Fees	68,000	23,333	383,917	280,000	280,000
14230 · Pump Maintenance	0	500	554	6,000	6,000
14235 · Debt Service Reserve Fee	6,526	9,167	63,424	110,000	110,000
14275 · Interest-WW Reserve	0	25	0	300	300
14276 · Interest-WW	77	1,250	3,895	15,000	15,000
Total Wastewater-Revenue	140,087	96,817	1,233,925	1,161,800	1,161,800
Total Income	140,087	96,817	1,233,925	1,161,800	1,161,800
Gross Profit	140,087	96,817	1,233,925	1,161,800	1,161,800
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	287	833	6,350	10,000	10,000
16222 · W/W Salary Allocations	14,633	10,417	114,955	125,000	125,000
16229 · Maint Agreement-Incode-WW	0	333	2,351	4,000	4,000
16233 · Lift Station Admin Service Fee	0	208	1,150	2,500	2,500
16238 · W/W Chemicals	471	0	1,646	0	0
16239 · Field Equip Rental-WW	501	625	2,210	7,500	7,500
16240 · Fuel-WW	873	1,042	9,132	12,500	12,500
16241 · Repairs & Maint-WW	0	1,250	43	15,000	15,000
16242 · Materials-WW	457	3,750	29,264	45,000	45,000
16243 · Meter Testing-WW	0	19	0	225	225
16244 · Safety Supplies-WW	0	333	998	4,000	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	495	10,000	10,000
16248 · Grinder Pump Repair-WW	2,868	2,083	46,992	25,000	25,000
16249 · Computer-WW	0	0	187	0	0
16250 · Depreciation-WW	37,347	38,333	448,167	460,000	460,000
16251 · Tools	107	292	287	3,500	3,500
16257 · Office Supplies-WW	0	33	0	400	400
16258 · Misc-WW	0	83	0	1,000	1,000
16259 · Medical-WW	162	25	542	300	300
16260 · Op & Maint-City of Bastrop-WW	0	10,833	117,115	130,000	130,000
16265 · Telephone-WW	0	83	0	1,000	1,000
16266 · License-WW	0	50	0	600	600
16268 · Filing Fees-WW	400	33	800	400	400
16269 · TCEQ Fees-WW	0	267	2,132	3,200	3,200
16272 · Interest Bonds-WW	12,821	12,821	153,850	153,850	153,850
16274 · Accounting-WW	1,040	1,667	14,933	20,000	20,000

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

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
16276 · Audit-WW	0	1,250	7,680	15,000	15,000
16277 · Engineering-WW	0	833	0	10,000	10,000
16278 · Legal- WW	0	417	0	5,000	5,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	2,314	3,300	3,300
16279b · Insurance-Vehicles-WW	0	167	413	2,000	2,000
16279c · Insurance-Misc-WW	0	46	984	550	550
16279d · Insurance-E&O-WW	0	46	551	550	550
16279e · Insurance-Liability-WW	0	83	1,402	1,000	1,000
16279h · Insurance-WC-WW	0	500	3,953	6,000	6,000
Total 16279 · Insurance-WW	0	1,117	9,617	13,400	13,400
16280 · Repairs-Bldg WW	0	0	19	0	0
16281 · Repairs-Equip-WW	55	417	5,915	5,000	5,000
16282 · Repairs-Vehicles-WW	0	333	7,254	4,000	4,000
16283 · Yard Maintenance-Mowing	0	208	0	2,500	2,500
16284 · Training-WW	63	83	2,314	1,000	1,000
16285 · Electricity-Lift Stations	0	417	4,448	5,000	5,000
16286 · Water-Lift Stations	0	667	1,646	8,000	8,000
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	72,085	92,315	992,491	1,107,775	1,107,775
Total Expense	72,085	92,315	992,491	1,107,775	1,107,775
Net Ordinary Income	68,002	4,502	241,434	54,025	54,025
Other Income/Expense					
Other Income					
14002 · Assigned Surplus - WW	0	2,581	0	30,975	30,975
Total Other Income	0	2,581	0	30,975	30,975
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	2,917	17,667	35,000	35,000
17201 · Equipment-WW	4,163	3,333	33,635	40,000	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	10,000	10,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	19,103	0	0

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

	<u>Dec 20</u>	<u>Budget</u>	<u>Jan - Dec 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total Capital Outlay-WW	4,163	7,083	71,473	85,000	85,000
Total Other Expense	4,163	7,083	71,473	85,000	85,000
Net Other Income	(4,163)	(4,502)	(71,473)	(54,025)	(54,025)
Net Income	63,840	0	169,961	0	0

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

	<u>Dec 20</u>	<u>Budget</u>	<u>Jan - Dec 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	384,557	104,167	1,230,055	1,250,000	1,250,000
34215 · Assessments-Prior to 97	3,685	833	30,000	10,000	10,000
34220 · Late Fee	3,614	2,083	27,623	25,000	25,000
34225 · Late Fee- Prior	0	100	4,398	1,200	1,200
34235 · Lien Fees	5,489	2,083	35,634	25,000	25,000
34240 · Deed Admin Fee	9,067	100	22,243	1,200	1,200
34245 · Returned Check Fee	92	0	122	0	0
34250 · Filing Fees	0	250	424	3,000	3,000
34255 · Driveway	40	150	3,400	1,800	1,800
34265 · Attorney Fees	2,852	2,083	29,332	25,000	25,000
34270 · Allocation to Maintenance Fund	(25,000)	(25,000)	(300,000)	(300,000)	(300,000)
34275 · Interest-RC	174	83	1,807	1,000	1,000
Total Road Construction-Revenue	<u>384,570</u>	<u>86,933</u>	<u>1,085,037</u>	<u>1,043,200</u>	<u>1,043,200</u>
Total Income	384,570	86,933	1,085,037	1,043,200	1,043,200
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	10,243	6,979	86,851	83,750	83,750
36224 · Admin Allocations from Water-RC	38,843	7,542	122,076	90,500	90,500
36229 · Maint Agreement-Incode-RC	0	625	6,480	7,500	7,500
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
36252 · Election Costs	2,579	0	2,579	0	0
36258 · Misc	0	417	0	5,000	5,000
36263 · Postage	0	500	7,261	6,000	6,000
36268 · Filing Fees	0	417	2,634	5,000	5,000
36270 · Bad Debt	0	3,750	0	45,000	45,000
36271 · CC Fees	1,020	1,000	9,488	12,000	12,000
36272 · Attorney Fees (County)	0	250	25,007	3,000	3,000
36273 · Taxes- Property	0	0	510	0	0
36274 · Accounting	715	917	10,266	11,000	11,000
36276 · Audit-RC	0	833	5,280	10,000	10,000
36277 · Engineering-RC	0	14,583	81,088	175,000	175,000
36278 · Legal-RC	0	2,500	6,480	30,000	30,000
36279 · Insurance					
36279b · Insurance- Vehicles	0	208	1,208	2,500	2,500
36279c · Insurance-Misc	0	125	984	1,500	1,500
36279h · Insurance- WC	0	500	5,249	6,000	6,000
Total 36279 · Insurance	<u>0</u>	<u>833</u>	<u>7,441</u>	<u>10,000</u>	<u>10,000</u>

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

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
36280 · Other Professional Fees	0	83	0	1,000	1,000
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	25,000	25,000
36295 · Lien Fees Written Off	0	500	0	6,000	6,000
36296 · Road Late Fees Written Off	0	583	0	7,000	7,000
36297 · Road Prior Written Off	0	1,417	0	17,000	17,000
36298 · Attorney Fees Written Off	0	1,250	0	15,000	15,000
Total Road Construction-Expense	53,401	47,233	373,471	566,800	566,800
Total Expense	53,401	47,233	373,471	566,800	566,800
Net Ordinary Income	331,169	39,700	711,567	476,400	476,400
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	34,050	0	408,600	408,600
Total Other Income	0	34,050	0	408,600	408,600
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	0	73,750	743,510	885,000	885,000
Total Road Construction-Capital	0	73,750	743,510	885,000	885,000
Total Other Expense	0	73,750	743,510	885,000	885,000
Net Other Income	0	(39,700)	(743,510)	(476,400)	(476,400)
Net Income	331,169	(0)	(31,944)	0	0

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

	<u>Dec 20</u>	<u>Budget</u>	<u>Jan - Dec 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	150,000	150,000
34165 · FEMA Payments	0	0	126,669	0	0
34176 · Transfer from Road Construction	25,000	25,000	300,000	300,000	300,000
Total Road Maintenance-Revenue	<u>25,000</u>	<u>37,500</u>	<u>451,669</u>	<u>450,000</u>	<u>450,000</u>
Total Income	25,000	37,500	451,669	450,000	450,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	8,603	6,979	69,007	83,750	83,750
36127 · Repairs- Contracted-RM	0	8,333	800	100,000	100,000
36128 · Contract Labor- RM	0	5,000	0	60,000	60,000
36129 · Maint. Agreement-Incode-RM	0	0	858	0	0
36139 · Field Equipment Rental- RM	11,639	2,054	23,678	24,650	24,650
36141 · R&M-RM	0	1,667	0	20,000	20,000
36142 · Materials-RM	2,039	10,417	28,509	125,000	125,000
36144 · Safety Supplies-RM	0	417	0	5,000	5,000
36146 · Equip. Small	107	83	683	1,000	1,000
36147 · Permit Fees	0	175	0	2,100	2,100
36148 · Materials- Hauling-RM	1,569	0	12,357	0	0
36174 · Accounting	163	167	2,333	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	1,977	500	500
36181 · Repairs- Equip-RM	541	0	4,171	0	0
36182 · Repairs- Vehicles-RM	0	0	1,923	0	0
Total Road Maintenance-Expense	<u>24,660</u>	<u>37,500</u>	<u>147,496</u>	<u>450,000</u>	<u>450,000</u>
Total Expense	24,660	37,500	147,496	450,000	450,000
Net Ordinary Income	<u>340</u>	<u>(0)</u>	<u>304,173</u>	<u>0</u>	<u>0</u>
Net Income	<u>340</u>	<u>(0)</u>	<u>304,173</u>	<u>0</u>	<u>0</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
December 2020

	<u>Dec 20</u>	<u>Budget</u>	<u>Jan - Dec 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	1,535	5,000	5,000
25500 · TV Standby	0	417	120	5,000	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	1,715	10,000	10,000
Expense					
27110 · Admin Allocations	0	417	0	5,000	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	163	167	2,333	2,000	2,000
27170 · Audit	0	208	1,200	2,500	2,500
27175 · Attorney Fees Expense	0	0	601	0	0
27190 · Legal	0	42	0	500	500
Total Expense	163	833	5,024	10,000	10,000
Net Ordinary Income	(163)	0	(3,310)	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	(163)	0	(8,110)	0	0

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of December 31, 2020

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	674,468.94
11220 · TWDB WW	572.00
Total Checking/Savings	675,040.94
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	29,736.08
11250 · Accounts Receivable - WW	10,802.30
Total Accounts Receivable	40,538.38
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,908,160.53
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	162.50
11172 · Due from RM-W	10,216.04
11173 · Due from RC-W	52,380.60
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	888,589.86
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	3,910,341.52
Total Current Assets	4,585,382.46
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,584,195.84)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(3,292,692.24)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	6,385,736.13
TOTAL ASSETS	10,971,118.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	56,483.00
Total Accounts Payable	56,483.00
Other Current Liabilities	
12144 · FSA Employee Flexible Spending	17,927.26
12145 · Benefit Liability	(10,736.75)
12160 · Deposits	258,450.00
12170 · Due to TCEQ-W	7,777.99
12180 · Groundwater Assessments Pay-W	1,649.76
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	3,813.54

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of December 31, 2020

	Dec 31, 20
12280 · Bonds Payable-TWDB-WW	5,099,000.00
Total Other Current Liabilities	5,401,381.80
Total Current Liabilities	5,457,864.80
Total Liabilities	5,457,864.80
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	842,126.53
Total Equity	5,513,253.79
TOTAL LIABILITIES & EQUITY	10,971,118.59

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

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	139,086.53
Total Checking/Savings	139,086.53
Other Current Assets	
31230 · Time Deposits-RC	752,936.21
31250 · Accounts Receivable-RC	2,095,989.54
31260 · Allowance for Doubtful-RC	(1,512,038.37)
31277 · FEMA Receivable	231,464.68
Total Other Current Assets	1,568,352.06
Total Current Assets	1,707,438.59
TOTAL ASSETS	1,707,438.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	13,207.80
Total Accounts Payable	13,207.80
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	281,182.51
32150 · Due to Water-RM	10,216.04
32250 · Due to Water-RC	52,380.60
32257 · FEMA Funds Deferred Revenue	231,464.68
Total Other Current Liabilities	575,243.83
Total Current Liabilities	588,451.63
Total Liabilities	588,451.63
Equity	
33130 · Fund Balance-RM	1,538,596.70
33220 · Fund Balance-RC	(691,551.93)
Net Income	271,942.19
Total Equity	1,118,986.96
TOTAL LIABILITIES & EQUITY	1,707,438.59

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

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	93,776.92
Total Checking/Savings	93,776.92
Other Current Assets	
21500 · Accounts Receivable	494,398.40
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	(14,135.51)
Total Current Assets	79,641.41
TOTAL ASSETS	79,641.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	162.50
22740 · Unclaimed Property	3.10
Total Other Current Liabilities	165.60
Total Current Liabilities	165.60
Total Liabilities	165.60
Equity	
23010 · Fund Balance	87,585.46
Net Income	(8,109.65)
Total Equity	79,475.81
TOTAL LIABILITIES & EQUITY	79,641.41

District Debt Service Payments

01/01/2021 - 12/31/2021

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
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
Debt Service Payment Due 12/01/2021						
Amegy Bank of Texas	2016 - WS&D	12/01/2021		270,000.00	87,873.50	357,873.50
		Total Due 12/01/2021		270,000.00	87,873.50	357,873.50
		District Total		\$270,000.00	\$175,747.00	\$445,747.00