



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

January 31, 2021

Cash Flow Report - Operating Water Account

As of January 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 01/01/2021				\$674,468.94
Receipts				
	Payment from Standby Fund		162.50	
	Payment from Road Fund		10,216.04	
	Payment from Road Fund - AP Allocation		52,380.60	
	Interest Earned on Checking		28.27	
	Accounts Receivable-W		268,767.23	
	Accounts Receivable - Pump/TWDB Reserve		6,400.53	
	Overpayment from Vendor		284.00	
Total Receipts				338,239.17
Disbursements				
24153	Alma Rodriguez.	Mileage	(67.45)	
24154	ASCO Equipment Inc	Equipment Rental	(1,135.68)	
24155	AT&T Mobility	Telephone Expense	(474.25)	
24156	Bastrop County Clerk	Filing Fee - WW Escrow Account	(400.00)	
24157	Big Tex Trailer World	Equipment	(7,077.50)	
24158	Bluebonnet Electric Coop	Utility Expense - Installation	(7,767.27)	
24159	BlueCross BlueShield of Texas	Insurance	(16,641.19)	
24160	BOXX Modular Inc.	Office Rental	(1,204.00)	
24161	Deen's Construction, Inc.	Repair & Maintenance Line Repair	(750.00)	
24162	DPC Industries, Inc.	Chemicals	(230.00)	
24163	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(11,697.29)	
24164	Grainger Inc	Repair & Maintenance	(320.48)	
24165	Herschap Company, LLC.	Materials	(600.00)	
24166	Hi-Line Inc	Maintenance & Repairs	(293.47)	
24167	Hydro Source Services, Inc.	Grinder Pump & Repair	(2,867.55)	
24168	Lowe's Business Account	Materials	(1,131.05)	
24169	Midtex Material LLC	Water Line Improvements	(1,439.77)	
24170	Patricia Lujan	Mileage	(93.15)	
24171	RDO Equipment	Equipment Repair	(164.93)	
24172	Shaun K Moore	Building	(9,365.00)	
24173	Time Warner Cable	Telephone/Internet	(120.62)	
24174	Tractor Supply Co	Materials	(130.41)	
24175	Tyler Technologies Inc	Maint Agreement Incode	(878.08)	
24176	Walmart Community/SYNCB	Office Supplies	(202.14)	
24177	Wells Fargo Vendor Fin Serv	Equipment Lease	(451.86)	
24178	Heussner Co., Inc	Chemicals	(471.25)	
24179	Ameritas Life Insurance Corp	Insurance	(700.68)	
24180	AT&T	Telephone Expense - Lift Station	(144.28)	
24181	Card Service Center	Credit Card Expense	(3,752.96)	
24182	DPC Industries, Inc.	Chemicals	(470.36)	
24183	Esquivel Enterprise	Cleaning	(400.00)	
24184	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
24185	Lost Pine Full Service Car Wash Oil & Lub	Repair Vehicle	(14.00)	
24186	Matrix Imaging Solutions (C)	Printing	(320.88)	
24187	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,706.72)	
24188	Waste Connections	Garbage	(83.93)	
24189	Wex Bank	Fuel	(1,746.75)	
24190	WJC Constructors, LLC	Capital Outlay - Dozer Work on Loke Ln	(10,950.00)	
24191	Amanda Calhoon	Customer Deposit Refund	(118.33)	
24192	Tahitian Development, LLC	Customer Deposit Refund	(116.37)	

Cash Flow Report - Operating Water Account

As of January 31, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
24193	Ronda & James Duckett	Customer Deposit Refund	(44.69)	
24194	Karen & Allan Rigaud	Customer Deposit Refund	(41.17)	
24195	Jacob & Samatha Turmel	Customer Deposit Refund	(3.65)	
24196	David Iles	Customer Deposit Refund	(37.10)	
24197	One Stop Leasing & Prop Mana	Customer Deposit Refund	(183.56)	
24198	Reiner Krumme	Customer Deposit Refund	(165.11)	
24199	Kim Casper	Customer Deposit Refund	(104.17)	
24200	Aqua Beverage Company	Drinking Water	(11.99)	
24201	Aqua Water Supply Corporation	Lab Fees	(250.00)	
24202	Barnard Tire & Auto	Maintenance	(148.00)	
24203	Bastrop WCID No 2 - W/W	WasteWater Service	(146.90)	
24204	Bastrop WCID No 2 - Water	Purchase Water Expense	(177.70)	
24205	BEFCO Engineering, Inc	Engineering Fee - Bond Application	(1,040.00)	
24206	Consolidated Tank	Water Tank Maintenance	(14,850.00)	
24207	La Grange NAPA	Repair Vehicle	(244.78)	
24208	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
24209	Matrix Imaging Solutions (C)	Printing	(3,600.00)	
24210	Midtex Material LLC	Water Line Improvements	(1,440.05)	
24211	Professional Image Communications	Answering Service	(190.00)	
24212	TCEQ	Water & Sewer Assessment Report Acct# 10990	(11,346.51)	
24213	Time Warner Cable	Telephone/Internet	(128.50)	
24214	TLC Office Systems	Office Supplies	(1,469.00)	
24215	TML Intergovernmental Risk Pool	Insurance	(3,336.00)	
24216	Tyler Technologies Inc	Maint Agreement Incode	(4,627.50)	
24217	Unum Life Insurance Company	Insurance Premium	(576.92)	
24218	USABluebook	Materials & Maintenance	(128.95)	
24219	Vermeer Texas	Repairs - Equipment	(467.06)	
24220	Ameriflex Business Solutions	FSA Purchases	(8.88)	
24221	ASCO Equipment Inc	Equipment Rental	(893.69)	
24222	Cintas Corporation #86	Uniforms	(1,035.10)	
24223	Consolidated Tank	Water Tank Maintenance	(12,000.00)	
24224	DPC Industries, Inc.	Chemicals	(230.00)	
24225	Ferguson Enterprises, Inc. #1105	Materials	(2,066.36)	
24226	Fluid Meter Service, Corp	Meter	(2,146.00)	
24227	Frontier Communications	Answering Service	(70.42)	
24228	Home Depot	Materials & Maintenance	(710.35)	
24229	Humana Hlth Plan TX	Insurance Premium	(155.91)	
24230	Hydro Source Services, Inc.	Grinder Pump & Repair	(3,809.08)	
24231	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
24232	Quadient Inc	Office Equip Lease	(151.66)	
24233	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
24234	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
24235	Jones-Heroy & Associates, Inc.	0322-022 BI #1	(3,000.00)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(11,104.35)	
EFT	Bluebonnet Electric Coop	Utility Expense	(5,006.93)	
EFT	City of Bastrop	Purchase Sewer Service	(10,226.72)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(3,950.17)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Items	(191.58)	

Cash Flow Report - Operating Water Account

As of January 31, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
INT/SRV	Bastrop WCID No 2	Due from Bank - Stale Dated Check - 17575 - Pegg	(57.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 12/30/2020-01/12/2021	(20,398.66)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 01/13/2021-01/26/2021	(19,957.39)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 01/13/2021-01/26/2021	(116.15)	
PAYROLL	Alliance Payroll	Payroll Fees	(333.76)	
PAYROLL	United States Treasury	Payroll Liabilites	(14,073.75)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB	(36,749.92)	
Total Disbursements				(287,222.14)
BALANCE AS OF 01/31/2021				\$725,485.97

Cash Flow Report - TWDB WW Account

As of January 31, 2021

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

Cash Flow Report - Standby Operating Account

As of January 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 01/01/2021				\$93,776.92
Receipts				
	Accounts Receivable		664.74	
Total Receipts				664.74
Disbursements				
3996	Bastrop WCID No 2 Water	AP	(162.50)	
Total Disbursements				(162.50)
BALANCE AS OF 01/31/2021				\$94,279.16

Cash Flow Report - Road Const Operating Account

As of January 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 01/01/2021				\$139,086.53
Receipts				
	Accounts Receivable		165,565.40	
Total Receipts				165,565.40
Disbursements				
5353	K3 Transport LLC	Materials	(1,568.80)	
5354	RDO Equipment Co.	Rental Equipment	(11,639.00)	
5355	Bastrop County Clerk.	Legal Fees - Road Escrow Acct # 6221	(500.00)	
5356	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(62,596.64)	
5357	BEFCO Engineering, Inc.	Engineering Fees	(32,195.00)	
5358	Midtex Materials LLC	Limestone Base	(16,691.28)	
5359	WJC Constructors, LLC	Pay App #7 - Roads	(67,051.29)	
5360	973 Materials, LLC	Recycled Base	(952.17)	
5361	Alliance Engineering Group, Inc.	Tahitian Village Roadway Improvements Project A	(275.00)	
5362	Midtex Materials LLC	Limestone Base	(6,197.46)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(3,441.34)	
Total Disbursements				(203,107.98)
BALANCE AS OF 01/31/2021				\$101,543.95

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of January 31, 2021

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 %	642,166.64	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	283,220.98	WW-Annual TWDB
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 (XXXX0001)	04/30/2019		0.09 %	457,262.57	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.09 %	1,620,687.12	Water
TEXPOOL (XXXX0003)	02/04/2020		0.09 %	613,246.89	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	725,485.97	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$4,559,925.13	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	94,279.16	Standby Operating
Totals for Standby Fund:				\$94,279.16	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	753,192.00	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	101,543.95	Road Const Operating
Totals for Roads Fund:				\$854,735.95	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$5,508,940.24	

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

	Jan 21	Budget	Jan 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	119,392	133,333	119,392	133,333	1,600,000
14115 · Water Late Charge Income	1,484	2,083	1,484	2,083	25,000
14120 · TV Tap Fees	24,000	18,750	24,000	18,750	225,000
14125 · Capital Reserve Fee	16,625	7,917	16,625	7,917	95,000
14130 · Water Line Bore	2,250	2,500	2,250	2,500	30,000
14140 · Backflow Inspections	0	417	0	417	5,000
14145 · Returned Check Fee	0	0	0	0	0
14148 · Pools	0	25	0	25	300
14150 · Maps Sold	0	21	0	21	250
14155 · Office Rents	275	292	275	292	3,500
14160 · Other Income-W	60	5,417	60	5,417	65,000
14170 · Reconnect Fee	1,000	833	1,000	833	10,000
14175 · Interest-W	209	1,250	209	1,250	15,000
14180 · Copies & Faxes	0	4	0	4	50
14190 · Irrigation Systems	0	25	0	25	300
Total Water-Revenue	165,295	172,867	165,295	172,867	2,074,400
Total Income	165,295	172,867	165,295	172,867	2,074,400
Gross Profit	165,295	172,867	165,295	172,867	2,074,400
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	41,809	54,167	41,809	54,167	650,000
16100b · Over Time	1,430	2,083	1,430	2,083	25,000
16100c · Double Time	217	208	217	208	2,500
16100e · Holiday	5,233	3,333	5,233	3,333	40,000
16100f · Annual Leave	2,372	2,083	2,372	2,083	25,000
16100g · Sick	851	1,667	851	1,667	20,000
16100h · Personal Time	313	250	313	250	3,000
16100k · FICA	4,068	5,417	4,068	5,417	65,000
16100m · Retirement-Life	7,222	5,417	7,222	5,417	65,000
16100n · SUI	879	333	879	333	4,000
16100o · Longevity Pay	0	958	0	958	11,500
16100p · FUTA	306	83	306	83	1,000
16100q · On Call Pay	3,236	2,917	3,236	2,917	35,000
16100r · Child Support	0	0	0	0	0
Total 16100 · Payroll	67,935	78,917	67,935	78,917	947,000
16110 · Health Insurance					
16110a · Insurance-Medical	13,336	15,833	13,336	15,833	190,000
16110b · Insurance-Dental	497	708	497	708	8,500
16110c · Insurance-Vision	144	146	144	146	1,750
16110d · HSA	0	125	0	125	1,500
16110e · Insurance-Life	577	625	577	625	7,500

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

	Jan 21	Budget	Jan 21	YTD Budget	Annual Budget
Total 16110 · Health Insurance	14,554	17,438	14,554	17,438	209,250
16116 · Office Building Rental	1,722	1,750	1,722	1,750	21,000
16117 · Payroll Service Fee	334	400	334	400	4,800
16118 · Hand Tools	0	417	0	417	5,000
16120 · Wellness Program	0	83	0	83	1,000
16121 · Uniforms-W	0	833	0	833	10,000
16122 · Mileage	76	208	76	208	2,500
16123 · Vehicle Usage	0	167	0	167	2,000
16124 · Admin Allocations	(11,921)	(9,067)	(11,921)	(9,067)	(108,804)
16125 · PPE Allocations	(12,575)	(20,200)	(12,575)	(20,200)	(242,400)
16125a · EOM Salary Reimburs from WW	(9,974)	(10,000)	(9,974)	(10,000)	(120,000)
16126 · Answering Service	190	208	190	208	2,500
16127 · Repairs-Contracted-W	0	125	0	125	1,500
16128 · Maint Agreement-Hand Held	0	167	0	167	2,000
16129 · Maint Agreement-Incode-W	0	1,375	0	1,375	16,500
16130 · Office Equip Lease	864	1,250	864	1,250	15,000
16131 · Pest Control	0	25	0	25	300
16133 · Water Well Admin Service Fee	0	25	0	25	300
16134 · Cleaning-Office	200	208	200	208	2,500
16135 · Garbage	84	100	84	100	1,200
16136 · Cleaning-Maint Building	200	250	200	250	3,000
16137 · Backflow Inspection	0	42	0	42	500
16138 · Chemicals-Chlorine	1,890	2,083	1,890	2,083	25,000
16138a · Contract Labor	0	417	0	417	5,000
16139 · Field Equip Rental-W	222	417	222	417	5,000
16140 · Fuel-W	694	1,042	694	1,042	12,500
16141 · Repairs & Maint-W	1,983	1,250	1,983	1,250	15,000
16142 · Materials-W	12,793	6,250	12,793	6,250	75,000
16144 · Safety Supplies-W	0	333	0	333	4,000
16145 · Damage Claims	0	833	0	833	10,000
16146 · Water Samples	175	833	175	833	10,000
16147 · Repairs & Maint-Water Well	0	3,333	0	3,333	40,000
16149 · Computer-W	1,884	1,667	1,884	1,667	20,000
16150 · Depreciation-W	0	17,083	0	17,083	205,000
16151 · Dues & Subscriptions	0	83	0	83	1,000
16152 · Election Costs	0	250	0	250	3,000
16153 · Fax	0	8	0	8	100
16154 · Late Fees-W	0	125	0	125	1,500
16155 · Internet	249	208	249	208	2,500
16156 · Printing-W	488	833	488	833	10,000
16156a · Janitorial Supplies	0	17	0	17	200
16157 · Office Supplies-W	709	417	709	417	5,000
16158 · Misc-W	3,023	833	3,023	833	10,000
16159 · Medical-W	0	83	0	83	1,000
16160 · Misc Office-W	210	250	210	250	3,000
16161 · Pre-Employment Screening	0	83	0	83	1,000
16163 · Postage & Delivery	3,719	1,250	3,719	1,250	15,000
16164 · Public Notice	0	250	0	250	3,000
16165 · Telephone-W	215	667	215	667	8,000
16166 · License-W	0	208	0	208	2,500
16166a · Advertising	0	42	0	42	500

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

	Jan 21	Budget	Jan 21	YTD Budget	Annual Budget
16167 · Bank Fees-W	30	42	30	42	500
16168 · Filing Fees-W	0	42	0	42	500
16171 · CC Fees	3,950	3,750	3,950	3,750	45,000
16172 · Interest Bonds-W	2,197	2,500	2,197	2,500	30,000
16174 · Accounting-W	2,214	1,667	2,214	1,667	20,000
16176 · Audit-W	0	1,250	0	1,250	15,000
16177 · Engineering-W	5,083	1,250	5,083	1,250	15,000
16178 · Legal-W	0	2,083	0	2,083	25,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	458	5,500
16179b · Insurance-Vehicles-W	1,250	142	1,250	142	1,700
16179c · Insurance-Misc-W	0	17	0	17	200
16179d · Insurance-E&O-W	0	42	0	42	500
16179e · Insurance-Liability-W	0	75	0	75	900
16179f · Insurance-Bonding	0	88	0	88	1,061
16179g · Insurance-FSA	311	417	311	417	5,000
16179h · Insurance-WC-W	0	333	0	333	4,000
16179i · Insurance- Wells	0	458	0	458	5,500
Total 16179 · Insurance-W	1,561	2,030	1,561	2,030	24,361
16180 · Repairs-Bldg-W	0	1,667	0	1,667	20,000
16181 · Repairs-Equip-W	1,369	417	1,369	417	5,000
16182 · Repairs-Vehicles-W	24	500	24	500	6,000
16182a · Yard Maintenance-Mowing	1,044	1,000	1,044	1,000	12,000
16183 · Travel					
16183a · Travel-Air	0	42	0	42	500
16183b · Travel-Lodging	0	208	0	208	2,500
16183c · Travel-Meals	46	208	46	208	2,500
16183d · Travel-Rental Car	0	21	0	21	250
Total 16183 · Travel	46	479	46	479	5,750
16184 · Training-W	111		111		
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	292	0	292	3,500
16185b · Electricity-Office Bldg	0	500	0	500	6,000
16185c · Electricity-Wells	0	4,167	0	4,167	50,000
16185d · Electricity-WW Lift Station	0	42	0	42	500
Total 16185 · Electricity	0	5,000	0	5,000	60,000
16186 · Water-Maint Bldg	177	167	177	167	2,000
16187 · Water-Office Bldg	115	167	115	167	2,000
16188 · Computer Supplies	0	833	0	833	10,000
16189 · Labor-Service Lines & Tap-W	0	1,667	0	1,667	20,000
16195 · Meter Testing Charges	0	21	0	21	250
16196 · Permits	0	100	0	100	1,200
16197 · Small Equipment Purchases	0	333	0	333	4,000
16199 · Communication/Radios	0	833	0	833	10,000
Total Water-Expense	97,866	133,667	97,866	133,667	1,604,007

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

	Jan 21	Budget	Jan 21	YTD Budget	Annual Budget
16191 · Engineering Fees - Bond App	3,000	0	3,000	0	0
Total Expense	100,866	133,667	100,866	133,667	1,604,007
Net Ordinary Income	64,429	39,199	64,429	39,199	470,393
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,083	0	2,083	25,000
17101 · Equipment-W	624	1,250	624	1,250	15,000
17102 · Meters-W	2,146	0	2,146	0	0
17106 · Line Extension-W	0	4,167	0	4,167	50,000
17107 · Buildings-W	10,950	0	10,950	0	0
17109 · Capital Outlay Culverts-W	0	5,000	0	5,000	60,000
17110 · Capital Outlay-W	0	3,750	0	3,750	45,000
17115 · Water Tank Main - W	26,850	3,333	26,850	3,333	40,000
Total Capital Outlay-W	40,570	19,583	40,570	19,583	235,000
Total Other Expense	40,570	19,583	40,570	19,583	235,000
Net Other Income	(40,570)	(19,583)	(40,570)	(19,583)	(235,000)
Net Income	23,859	19,616	23,859	19,616	235,393

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

	Jan 21	Budget	Jan 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	60,370	67,917	60,370	67,917	815,000
14216 · Commercial WW Fees	3,158	3,333	3,158	3,333	40,000
14220 · WW Bore	1,700	833	1,700	833	10,000
14225 · WW Tap Fees	34,000	23,333	34,000	23,333	280,000
14230 · Pump Maintenance	0	500	0	500	6,000
14235 · Debt Service Reserve Fee	6,514	5,417	6,514	5,417	65,000
14275 · Interest-WW Reserve	0	25	0	25	300
14276 · Interest-WW	48	417	48	417	5,000
Total Wastewater-Revenue	105,790	101,775	105,790	101,775	1,221,300
Total Income	105,790	101,775	105,790	101,775	1,221,300
Gross Profit	105,790	101,775	105,790	101,775	1,221,300
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	500	0	500	6,000
16222 · W/W Salary Allocations	9,974	10,000	9,974	10,000	120,000
16229 · Maint Agreement-Incode-WW	0	375	0	375	4,500
16233 · Lift Station Admin Service Fee	0	208	0	208	2,500
16238 · W/W Chemicals	0	208	0	208	2,500
16239 · Field Equip Rental-WW	222	417	222	417	5,000
16240 · Fuel-WW	645	1,042	645	1,042	12,500
16241 · Repairs & Maint-WW	31	1,250	31	1,250	15,000
16242 · Materials-WW	1,577	3,750	1,577	3,750	45,000
16243 · Meter Testing-WW	0	19	0	19	225
16244 · Safety Supplies-WW	0	333	0	333	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	0	833	10,000
16248 · Grinder Pump Repair-WW	3,809	2,083	3,809	2,083	25,000
16250 · Depreciation-WW	0	37,917	0	37,917	455,000
16251 · Tools	0	292	0	292	3,500
16257 · Office Supplies-WW	0	33	0	33	400
16258 · Misc-WW	0	83	0	83	1,000
16259 · Medical-WW	167	83	167	83	1,000
16260 · Op & Maint-City of Bastrop-WW	0	11,667	0	11,667	140,000
16265 · Telephone-WW	0	83	0	83	1,000
16266 · License-WW	0	50	0	50	600
16268 · Filing Fees-WW	0	63	0	63	750
16269 · TCEQ Fees-WW	0	267	0	267	3,200
16272 · Interest Bonds-WW	12,449	12,821	12,449	12,821	153,850
16274 · Accounting-WW	1,040	1,667	1,040	1,667	20,000
16276 · Audit-WW	0	1,250	0	1,250	15,000

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

	Jan 21	Budget	Jan 21	YTD Budget	Annual Budget
16277 · Engineering-WW	0	833	0	833	10,000
16278 · Legal- WW	0	417	0	417	5,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	0	275	3,300
16279b · Insurance-Vehicles-WW	1,250	167	1,250	167	2,000
16279c · Insurance-Misc-WW	0	46	0	46	550
16279d · Insurance-E&O-WW	0	46	0	46	550
16279e · Insurance-Liability-WW	0	83	0	83	1,000
16279h · Insurance-WC-WW	0	500	0	500	6,000
Total 16279 · Insurance-WW	1,250	1,117	1,250	1,117	13,400
16281 · Repairs-Equip-WW	767	417	767	417	5,000
16282 · Repairs-Vehicles-WW	4	417	4	417	5,000
16283 · Yard Maintenance-Mowing	0	208	0	208	2,500
16284 · Training-WW	350	167	350	167	2,000
16285 · Electricity-Lift Stations	0	417	0	417	5,000
16286 · Water-Lift Stations	144	208	144	208	2,500
16289 · Labor-Service Lines & Tap-WW	0	167	0	167	2,000
16294 · Travel - Lodging	0	42	0	42	500
16295 · Travel - Meals	0	17	0	17	200
16296 · Travel - Rental Car	0	17	0	17	200
16297 · Small Equipment Purchaes-WW	0	83	0	83	1,000
Total Wastewater-Expense	32,429	91,819	32,429	91,819	1,101,825
Total Expense	32,429	91,819	32,429	91,819	1,101,825
Net Ordinary Income	73,362	9,956	73,362	9,956	119,475
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17201 · Equipment-WW	624	0	624	0	0
17211 · Capital Outlay Grinder Pumps-WW	0	8,333	0	8,333	100,000
Total Capital Outlay-WW	624	8,333	624	8,333	100,000
Total Other Expense	624	8,333	624	8,333	100,000
Net Other Income	(624)	(8,333)	(624)	(8,333)	(100,000)
Net Income	72,738	1,623	72,738	1,623	19,475

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

	<u>Jan 21</u>	<u>Budget</u>	<u>Jan 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	138,850	104,167	138,850	104,167	1,250,000
34215 · Assessments-Prior to 97	3,030	833	3,030	833	10,000
34220 · Late Fee	4,270	1,667	4,270	1,667	20,000
34225 · Late Fee- Prior	0	125	0	125	1,500
34235 · Lien Fees	3,485	2,083	3,485	2,083	25,000
34240 · Deed Admin Fee	10,202	333	10,202	333	4,000
34245 · Returned Check Fee	0	3	0	3	40
34250 · Filing Fees	0	250	0	250	3,000
34255 · Driveway	520	292	520	292	3,500
34265 · Attorney Fees	2,073	1,667	2,073	1,667	20,000
34270 · Allocation to Maintenance Fund	(27,083)	(27,083)	(27,083)	(27,083)	(325,000)
34275 · Interest-RC	256	83	256	83	1,000
Total Road Construction-Revenue	<u>135,603</u>	<u>84,420</u>	<u>135,603</u>	<u>84,420</u>	<u>1,013,040</u>
Total Income	135,603	84,420	135,603	84,420	1,013,040
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	6,981	10,100	6,981	10,100	121,200
36224 · Admin Allocations from Water-RC	11,921	5,192	11,921	5,192	62,304
36229 · Maint Agreement-Incode-RC	0	833	0	833	10,000
36239 · Field Equip Rental	0	125	0	125	1,500
36241 · Repair & Maint-RC	0	42	0	42	500
36245 · Damage Claims	0	4	0	4	50
36258 · Misc	0	417	0	417	5,000
36263 · Postage	0	667	0	667	8,000
36268 · Filing Fees	500	417	500	417	5,000
36270 · Bad Debt	0	3,750	0	3,750	45,000
36271 · CC Fees	3,441	1,000	3,441	1,000	12,000
36272 · Attorney Fees (County)	2,005	2,500	2,005	2,500	30,000
36273 · Taxes- Property	0	125	0	125	1,500
36274 · Accounting	715	917	715	917	11,000
36276 · Audit-RC	0	833	0	833	10,000
36277 · Engineering-RC	28,285	11,667	28,285	11,667	140,000
36278 · Legal-RC	0	2,500	0	2,500	30,000
36279 · Insurance					
36279h · Insurance- WC	0	750	0	750	9,000
Total 36279 · Insurance	<u>0</u>	<u>750</u>	<u>0</u>	<u>750</u>	<u>9,000</u>

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

	<u>Jan 21</u>	<u>Budget</u>	<u>Jan 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
36280 · Other Professional Fees	0	83	0	83	1,000
36294 · Road Fees Written Off	0	2,083	0	2,083	25,000
36295 · Lien Fees Written Off	0	417	0	417	5,000
36296 · Road Late Fees Written Off	0	417	0	417	5,000
36297 · Road Prior Written Off	0	1,250	0	1,250	15,000
36298 · Attorney Fees Written Off	0	1,250	0	1,250	15,000
Total Road Construction-Expense	<u>53,849</u>	<u>47,338</u>	<u>53,849</u>	<u>47,338</u>	<u>568,054</u>
Total Expense	<u>53,849</u>	<u>47,338</u>	<u>53,849</u>	<u>47,338</u>	<u>568,054</u>
Net Ordinary Income	81,754	37,082	81,754	37,082	444,986
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	<u>5,369</u>	<u>36,250</u>	<u>5,369</u>	<u>36,250</u>	<u>435,000</u>
Total Road Construction-Capital	<u>5,369</u>	<u>36,250</u>	<u>5,369</u>	<u>36,250</u>	<u>435,000</u>
Total Other Expense	<u>5,369</u>	<u>36,250</u>	<u>5,369</u>	<u>36,250</u>	<u>435,000</u>
Net Other Income	<u>(5,369)</u>	<u>(36,250)</u>	<u>(5,369)</u>	<u>(36,250)</u>	<u>(435,000)</u>
Net Income	<u>76,385</u>	<u>832</u>	<u>76,385</u>	<u>832</u>	<u>9,986</u>

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

	<u>Jan 21</u>	<u>Budget</u>	<u>Jan 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34160 · Other-RM	0	12,500	0	12,500	150,000
34165 · FEMA Payments	0	12,500	0	12,500	150,000
34176 · Transfer from Road Construction	27,083	27,083	27,083	27,083	325,000
Total Road Maintenance-Revenue	<u>27,083</u>	<u>52,083</u>	<u>27,083</u>	<u>52,083</u>	<u>625,000</u>
Total Income	27,083	52,083	27,083	52,083	625,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	5,593	10,100	5,593	10,100	121,200
36127 · Repairs- Contracted-RM	0	4,167	0	4,167	50,000
36128 · Contract Labor- RM	0	4,167	0	4,167	50,000
36139 · Field Equipment Rental- RM	112	2,083	112	2,083	25,000
36141 · R&M-RM	0	1,667	0	1,667	20,000
36142 · Materials-RM	169	24,583	169	24,583	295,000
36144 · Safety Supplies-RM	0	417	0	417	5,000
36145 · Uniforms	160	0	160	0	0
36146 · Equip. Small	0	83	0	83	1,000
36147 · Permit Fees	0	208	0	208	2,500
36148 · Materials- Hauling-RM	0	1,250	0	1,250	15,000
36174 · Accounting	163	167	163	167	2,000
36176 · Audit-RM	0	333	0	333	4,000
36177 · Engineering-RM	0	1,667	0	1,667	20,000
36178 · Legal-RM	0	167	0	167	2,000
36179 · Insurance-WC-RM	0	42	0	42	500
36181 · Repairs- Equip-RM	8	417	8	417	5,000
36182 · Repairs- Vehicles-RM	2,276	417	2,276	417	5,000
Total Road Maintenance-Expense	<u>8,480</u>	<u>51,933</u>	<u>8,480</u>	<u>51,933</u>	<u>623,200</u>
Total Expense	8,480	51,933	8,480	51,933	623,200
Net Ordinary Income	<u>18,603</u>	<u>150</u>	<u>18,603</u>	<u>150</u>	<u>1,800</u>
Net Income	<u>18,603</u>	<u>150</u>	<u>18,603</u>	<u>150</u>	<u>1,800</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
January 2021

	<u>Jan 21</u>	<u>Budget</u>	<u>Jan 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	0	417	5,000
25500 · TV Standby	133	417	133	417	5,000
25600 · Late Fees	150	0	150	0	0
25700 · Lien Fees	48	0	48	0	0
25710 · Attorney Fees	29	0	29	0	0
Total Income	360	833	360	833	10,000
Expense					
27110 · Admin Allocations	0	417	0	417	5,000
27135 · Filing Fees	0	0	0	0	0
27142 · Fees Written Off	0	0	0	0	0
27145 · Lien Fees Written Off	0	0	0	0	0
27146 · Late Fees Written Off	0	0	0	0	0
27160 · Accounting	163	167	163	167	2,000
27170 · Audit	0	208	0	208	2,500
27190 · Legal	0	42	0	42	500
Total Expense	163	833	163	833	10,000
Net Ordinary Income	198	0	198	0	0
Net Income	198	0	198	0	0

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of January 31, 2021

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	725,485.97
11220 · TWDB WW	572.00
Total Checking/Savings	726,057.97
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	30,747.34
11250 · Accounts Receivable - WW	11,578.69
Total Accounts Receivable	42,326.03
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,908,479.54
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	162.50
11172 · Due from RM-W	6,961.63
11173 · Due from RC-W	(15,995.82)
11175 · FEMA Receivable	23,500.00
11176 · Due from Bank	57.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	925,387.62
11260 · Allowance for Doubtful-WW	(4,414.45)
11274 · Deferred Outflow - Retirement	89,191.00
Total Other Current Assets	3,966,863.11
Total Current Assets	4,692,921.08
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,593,905.92)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,531,708.00
11290 · Accumulated Depreciation-WW	(3,308,423.12)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,903,944.00
Total Fixed Assets	6,709,488.96
TOTAL ASSETS	11,402,410.04
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	36,845.36
Total Accounts Payable	36,845.36
Other Current Liabilities	
12140 · Accrued Salaries	4,003.42
12144 · FSA Employee Flexible Spending	20,831.48
12145 · Benefit Liability	(11,972.15)
12160 · Deposits	261,550.00
12170 · Due to TCEQ-W	593.87

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of January 31, 2021

	Jan 31, 21
12180 · Groundwater Assessments Pay-W	4.30
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	317.72
12280 · Bonds Payable-TWDB-WW	5,060,000.00
12281 · Bond Interest Payable	14,645.58
	<hr/>
Total Other Current Liabilities	5,373,474.22
	<hr/>
Total Current Liabilities	5,410,319.58
	<hr/>
Total Liabilities	5,410,319.58
Equity	
13110 · Unrestricted Fund Balance-W	3,284,114.10
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	96,596.31
	<hr/>
Total Equity	5,992,090.46
	<hr/>
TOTAL LIABILITIES & EQUITY	11,402,410.04
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Bastrop WCID No 2 - Roads

Balance Sheet

As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	101,543.95
Total Checking/Savings	101,543.95
Other Current Assets	
31230 · Time Deposits-RC	753,192.00
31250 · Accounts Receivable-RC	3,263,340.33
31260 · Allowance for Doubtful-RC	(1,736,035.02)
31277 · FEMA Receivable	231,464.68
Total Other Current Assets	2,511,961.99
Total Current Assets	2,613,505.94
TOTAL ASSETS	<u>2,613,505.94</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	43,948.81
Total Accounts Payable	43,948.81
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	1,503,183.48
32150 · Due to Water-RM	6,961.63
32160 · Retainage Payable	10,993.01
32250 · Due to Water-RC	(15,995.82)
32257 · FEMA Funds Deferred Revenue	231,464.68
Total Other Current Liabilities	1,736,606.98
Total Current Liabilities	1,780,555.79
Total Liabilities	1,780,555.79
Equity	
33130 · Fund Balance-RM	497,233.32
33220 · Fund Balance-RC	240,728.92
Net Income	94,987.91
Total Equity	832,950.15
TOTAL LIABILITIES & EQUITY	<u>2,613,505.94</u>

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

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	94,279.16
Total Checking/Savings	94,279.16
Other Current Assets	
21500 · Accounts Receivable	494,093.66
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	(14,440.25)
Total Current Assets	79,838.91
TOTAL ASSETS	79,838.91
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	79,475.81
Net Income	197.50
Total Equity	79,673.31
TOTAL LIABILITIES & EQUITY	79,838.91

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