



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

March 31, 2021

Cash Flow Report - Operating Water Account

As of March 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2021				\$731,174.67
Receipts				
	Payment from Standby Fund		162.50	
	Payment from Road Fund		18,651.78	
	TO Void check to CheckR from prior year		61.50	
	Interest Earned on Checking		33.60	
	Bank Adjustment		0.30	
	Accounts Receivable-W		290,888.01	
	Accounts Receivable - Pump/TWDB Reserve		7,394.58	
Total Receipts				317,192.27
Disbursements				
24319	WJC Constructors, LLC	Fuel	(8,500.00)	
24320	Alma Rodriguez.	Mileage	(82.99)	
24321	AT&T Mobility	Telephone Expense	(485.55)	
24322	Badger Meter Inc	Meters	(4,501.15)	
24323	Bastrop County Clerk	Filing Fee - WW Escrow Account	(400.00)	
24324	BB Printing	Office Supplies	(261.73)	
24325	Curtis Oltmann Excavation, LLC	Capital Outlay Culverts	(2,000.00)	
24326	Frontier Communications	Answering Service	(70.42)	
24327	Grainger Inc	Repair & Maintenance	(238.12)	
24328	Lowe's Business Account	Materials	(1,326.37)	
24329	Walmart Community/SYNCB	Office Supplies	(172.75)	
24330	Wex Bank	Fuel	(2,222.43)	
24331	Wells Fargo Vendor Fin Serv	Equipment Lease	(451.86)	
24332	Ameritas Life Insurance Corp	Insurance	(700.68)	
24333	ASCO Equipment Inc	Equipment Rental	(342.20)	
24334	Bastrop WCID No 2	Petty Cash Replenish	(15.00)	
24335	BEFCO Engineering, Inc	Engineering Fees	(4,480.00)	
24336	BlueCross BlueShield of Texas	Insurance	(16,641.19)	
24337	BOXX Modular Inc.	Office Rental	(1,204.00)	
24338	Card Service Center	Credit Card Expense	(3,567.04)	
24339	DPC Industries, Inc.	Chemicals	(250.00)	
24340	Esquivel Enterprise	Cleaning	(400.00)	
24341	Home Depot	Materials & Maintenance	(734.86)	
24342	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
24343	Matrix Imaging Solutions (C)	Printing	(556.40)	
24344	McCoy's Building Supply Corp	Materials	(209.90)	
24345	Midtex Material LLC	Water Line Improvements	(480.61)	
24346	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(6,518.36)	
24347	Time Warner Cable	Telephone/Internet	(120.62)	
24348	TLC Office Systems	Computer	(1,469.50)	
24349	TML Intergovernmental Risk Pool	Insurance	(173.46)	
24350	Waste Connections	Garbage	(83.93)	
24351	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
24352	Time Warner Cable	Telephone/Internet	(128.51)	
24353	973 Materials, LLC	Dust Base	(2,273.87)	
24354	Alessandra Di Lorenzo	Water Line Bore	(550.00)	
24355	Ameriflex Business Solutions	FSA Spending	(100.14)	
24356	Ameriflex Business Solutions.	Insurance FSA Fees	(86.00)	
24357	Aqua Beverage Company	Drinking Water	(46.49)	
24358	Aqua Water Supply Corporation	Lab Fees	(175.00)	

Cash Flow Report - Operating Water Account

As of March 31, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
24359	AT&T	Telephone Expense - Lift Station	(135.63)	
24360	AT&T.	Damage Claims	(2,334.81)	
24361	Barnard Tire & Auto	Maintenance & Repair	(126.49)	
24362	Bastrop County Treasurer's Office.	Communication/Radios	(733.50)	
24363	Bastrop WCID No 2 - W/W	WasteWater Service	(141.03)	
24364	Bastrop WCID No 2 - Water	Purchase Water Expense	(471.20)	
24365	Cintas Corporation #86	Uniforms	(790.23)	
24366	Ferguson Enterprises, Inc. #1106	Repairs & Maintenance	(2,795.60)	
24367	Fluid Meter Service, Corp	Meter	(2,115.00)	
24368	Grainger Inc	Repair & Maintenance	(9,909.36)	
24369	Johnson Lab & Supply Inc.	Materials & Maintenance	(1,095.62)	
24370	La Grange NAPA	Repair Vehicle	(251.04)	
24371	McLean & Howard, LLP	Legal Fees	(500.00)	
24372	Midtex Material LLC	Water Line Improvements	(1,167.75)	
24373	Professional Image Communications	Answering Service	(195.00)	
24374	Brandi Sneed	Customer Deposit Refund	(27.47)	
24375	Phyllis Wolfe	Customer Deposit Refund	(65.36)	
24376	Scott & Jo Grady	Customer Deposit Refund	(90.61)	
24377	Johnny Chavez & Tami Hoffman-Chavez	Customer Deposit Refund	(138.03)	
24378	Gerald A & Suzette L Crees	Customer Deposit Refund	(183.75)	
24379	One Stop Leasing.	Customer Deposit Refund	(165.10)	
24380	Chris Lively & Amy Smith	Customer Deposit Refund	(17.71)	
24381	Wesley & Kim Wyatt	Customer Deposit Refund	(21.43)	
24382	Norman Sharp	Customer Deposit Refund	(83.75)	
24383	Travis Tharp & Joy Conner	Customer Deposit Refund	(152.71)	
24384	Sherry Schena	Customer Deposit Refund	(26.61)	
24385	VDT Holding LLC	Customer Deposit Refund	(10.30)	
24386	Darwin Homes TX LLC	Customer Deposit Refund	(147.46)	
24387	Joshua Salazar	Customer Deposit Refund	(169.79)	
24388	DPC Industries, Inc.	Chemicals	(1,308.29)	
24389	Ferguson Enterprises, Inc. #1106	Maintenance	(2,608.82)	
24390	Home Depot	Materials & Maintenance	(113.28)	
24391	Humana Hlth Plan TX	Insurance Premium	(155.91)	
24392	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
24393	Quadient Inc	Office Equip Lease	(151.66)	
24394	RDO Equipment	Equipment Repair	(5,819.50)	
24395	Unum Life Insurance Company	Insurance Premium	(621.59)	
24396	Shaun K Moore	Building	(9,365.00)	
24397	Shaun K Moore	Building	(1,882.00)	
24398	Ameriflex Business Solutions	FSA Purchases	(51.06)	
24399	AT&T Mobility	Telephone Expense	(448.55)	
24400	Consolidated Tank	Water Tank Maintenance	(7,500.00)	
24401	Frontier Communications	Answering Service	(71.80)	
24402	Johnson Lab & Supply Inc.	Materials & Maintenance	(510.28)	
24403	K 3 Transport LLC	Capital Outlay	(2,078.96)	
24404	Lowe's Business Account	Materials	(311.23)	
24405	Midtex Material LLC	Water Line Improvements	(210.00)	
24406	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
24407	Texas Rural Water Association	Training - 2021 Engineering Conference	(225.00)	
24408	Tractor Supply Co	Materials	(874.90)	
24409	USABluebook	Materials & Maintenance	(824.53)	
24410	Walmart Community/SYNCB	Office Supplies	(41.81)	

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

Num	Name	Memo	Amount	Balance
Disbursements				
24411	WJC Constructors, LLC	Contracted Repairs	(17,550.00)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(9,512.59)	
EFT	Bluebonnet Electric Coop	Utility Expense	(4,285.06)	
EFT	City of Bastrop	Purchase Sewer Service	(11,223.19)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,411.71)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(45.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 02/24/2021-03/09/2021	(20,315.72)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 03/10/2021-03/23/2021	(19,639.55)	
PAYROLL	Alliance Payroll	Payroll Fees	(249.54)	
PAYROLL	United States Treasury	Payroll Liabilites	(12,762.09)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB	(37,145.59)	
Total Disbursements			(260,843.03)	(260,843.03)
BALANCE AS OF 03/31/2021				\$787,523.91

Cash Flow Report - TWDB WW Account

As of March 31, 2021

Num	Name	Memo	Amount	Balance
	BALANCE AS OF 03/01/2021			\$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 03/31/2021			\$572.00

Cash Flow Report - Standby Operating Account

As of March 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2021				\$94,371.66
Receipts				
	Accounts Receivable		281.97	
Total Receipts				281.97
Disbursements				
3998	Bastrop WCID No 2 Water	AP	(162.50)	
Total Disbursements				(162.50)
BALANCE AS OF 03/31/2021				\$94,491.13

Cash Flow Report - Road Const Operating Account

As of March 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2021				\$105,669.60
Receipts				
	Accounts Receivable		262,888.18	
Total Receipts				262,888.18
Disbursements				
5371	973 Materials, LLC	Recycled Base	(390.42)	
5372	BEFCO Engineering, Inc.	Engineering Fees	(7,400.00)	
5373	Matrix Printing Solutions	Postage	(791.17)	
5374	973 Materials, LLC	Recycled Base	(6,102.54)	
5375	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(18,651.78)	
5376	McCreary, Veselka, Bragg & Allen PC	Attorney Fees	(1,841.84)	
5377	Sarah Loucks, Bastrop Cty Dist. Clerk	VOID: 05-03-0244 (R35542) George & Barbara Ea	0.00	
5378	Corina Stanley & David Juarez	Refund - Independence Title	(204.00)	
5379	Holt CAT	Equipment Repairs	(369.28)	
5380	973 Materials, LLC	Recycled Base	(1,166.81)	
5381	K3 Transport LLC	Materials	(5,412.40)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(250.61)	
Total Disbursements				(42,580.85)
BALANCE AS OF 03/31/2021				\$325,976.93

Account Balances

As of March 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 %	642,204.44	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	357,564.28	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		0.03 %	457,284.93	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.03 %	1,620,766.43	Water
TEXPOOL (XXXX0003)	02/04/2020		0.03 %	613,276.90	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	787,523.91	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$4,696,475.85	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	94,491.13	Standby Operating
Totals for Standby Fund:				\$94,491.13	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	753,679.08	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	325,976.93	Road Const Operating
Totals for Roads Fund:				\$1,079,656.01	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$5,870,622.99	

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

	Mar 21	Budget	Jan - Mar 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	130,826	133,333	351,953	400,000	1,600,000
14115 · Water Late Charge Income	1,419	2,083	2,903	6,250	25,000
14120 · TV Tap Fees	21,000	18,750	78,000	56,250	225,000
14125 · Capital Reserve Fee	16,801	7,917	50,137	23,750	95,000
14130 · Water Line Bore	550	2,500	5,050	7,500	30,000
14140 · Backflow Inspections	0	417	0	1,250	5,000
14145 · Returned Check Fee	0	0	0	0	0
14148 · Pools	110	25	110	75	300
14150 · Maps Sold	0	21	75	63	250
14155 · Office Rents	275	292	825	875	3,500
14160 · Other Income-W	752	5,417	891	16,250	65,000
14170 · Reconnect Fee	0	833	2,000	2,500	10,000
14175 · Interest-W	76	1,250	404	3,750	15,000
14180 · Copies & Faxes	1	4	1	12	50
14190 · Irrigation Systems	0	25	0	75	300
Total Water-Revenue	<u>171,811</u>	<u>172,867</u>	<u>492,349</u>	<u>518,600</u>	<u>2,074,400</u>
Total Income	<u>171,811</u>	<u>172,867</u>	<u>492,349</u>	<u>518,600</u>	<u>2,074,400</u>
Gross Profit	171,811	172,867	492,349	518,600	2,074,400
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	46,766	54,167	135,690	162,500	650,000
16100b · Over Time	1,818	2,083	4,626	6,250	25,000
16100c · Double Time	346	208	7,476	625	2,500
16100e · Holiday	2,587	3,333	10,408	10,000	40,000
16100f · Annual Leave	586	2,083	3,264	6,250	25,000
16100g · Sick	1,848	1,667	4,887	5,000	20,000
16100h · Personal Time	161	250	474	750	3,000
16100k · FICA	3,993	5,417	12,542	16,250	65,000
16100m · Retirement-Life	5,699	5,417	17,329	16,250	65,000
16100n · SUI	291	333	1,763	1,000	4,000
16100o · Longevity Pay	0	958	0	2,875	11,500
16100p · FUTA	51	83	535	250	1,000
16100q · On Call Pay	369	2,917	3,979	8,750	35,000
16100r · Child Support	0	0	0	0	0
Total 16100 · Payroll	<u>64,515</u>	<u>78,917</u>	<u>202,972</u>	<u>236,750</u>	<u>947,000</u>
16110 · Health Insurance					
16110a · Insurance-Medical	13,336	15,833	40,008	47,500	190,000
16110b · Insurance-Dental	497	708	1,492	2,125	8,500
16110c · Insurance-Vision	300	146	744	438	1,750
16110d · HSA	0	125	0	375	1,500
16110e · Insurance-Life	645	625	1,798	1,875	7,500

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

	Mar 21	Budget	Jan - Mar 21	YTD Budget	Annual Budget
Total 16110 · Health Insurance	14,778	17,437	44,042	52,313	209,250
16116 · Office Building Rental	1,722	1,750	5,167	5,250	21,000
16117 · Payroll Service Fee	250	400	1,023	1,200	4,800
16118 · Hand Tools	1,076	417	1,183	1,250	5,000
16120 · Wellness Program	0	83	0	250	1,000
16121 · Uniforms-W	0	833	782	2,500	10,000
16122 · Mileage	91	208	249	625	2,500
16123 · Vehicle Usage	0	167	0	500	2,000
16124 · Admin Allocations	(24,870)	(9,067)	(40,154)	(27,201)	(108,804)
16125 · PPE Allocations	(12,351)	(20,200)	(38,814)	(60,600)	(242,400)
16125a · EOM Salary Reimburs from WW	(9,798)	(10,000)	(30,695)	(30,000)	(120,000)
16126 · Answering Service	195	208	580	625	2,500
16127 · Repairs-Contracted-W	0	125	0	375	1,500
16128 · Maint Agreement-Hand Held	0	167	780	500	2,000
16129 · Maint Agreement-Incode-W	0	1,375	878	4,125	16,500
16130 · Office Equip Lease	604	1,250	2,071	3,750	15,000
16131 · Pest Control	0	25	0	75	300
16133 · Water Well Admin Service Fee	0	25	0	75	300
16134 · Cleaning-Office	200	208	600	625	2,500
16135 · Garbage	84	100	252	300	1,200
16136 · Cleaning-Maint Building	200	250	600	750	3,000
16137 · Backflow Inspection	0	42	0	125	500
16138 · Chemicals-Chlorine	470	2,083	3,919	6,250	25,000
16138a · Contract Labor	0	417	0	1,250	5,000
16139 · Field Equip Rental-W	0	417	741	1,250	5,000
16140 · Fuel-W	1,393	1,042	12,371	3,125	12,500
16141 · Repairs & Maint-W	3,128	1,250	6,509	3,750	15,000
16142 · Materials-W	1,190	6,250	16,797	18,750	75,000
16144 · Safety Supplies-W	245	333	245	1,000	4,000
16145 · Damage Claims	0	833	1,167	2,500	10,000
16146 · Water Samples	200	833	550	2,500	10,000
16147 · Repairs & Maint-Water Well	0	3,333	0	10,000	40,000
16149 · Computer-W	1,529	1,667	4,934	5,000	20,000
16150 · Depreciation-W	18,541	17,083	55,623	51,250	205,000
16151 · Dues & Subscriptions	0	83	83	250	1,000
16152 · Election Costs	0	250	0	750	3,000
16153 · Fax	0	8	0	25	100
16154 · Late Fees-W	(25)	125	57	375	1,500
16155 · Internet	249	208	745	625	2,500
16156 · Printing-W	803	833	2,411	2,500	10,000
16156a · Janitorial Supplies	0	17	0	50	200
16157 · Office Supplies-W	57	417	902	1,250	5,000
16158 · Misc-W	23	833	3,276	2,500	10,000
16159 · Medical-W	0	83	0	250	1,000
16160 · Misc Office-W	105	250	763	750	3,000
16161 · Pre-Employment Screening	100	83	100	250	1,000
16163 · Postage & Delivery	130	1,250	3,996	3,750	15,000
16164 · Public Notice	0	250	0	750	3,000
16165 · Telephone-W	207	667	1,563	2,000	8,000
16166 · License-W	0	208	0	625	2,500
16166a · Advertising	0	42	0	125	500

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

	Mar 21	Budget	Jan - Mar 21	YTD Budget	Annual Budget
16167 · Bank Fees-W	45	42	105	125	500
16168 · Filing Fees-W	0	42	0	125	500
16171 · CC Fees	2,412	3,750	9,424	11,250	45,000
16172 · Interest Bonds-W	2,197	2,500	6,591	7,500	30,000
16174 · Accounting-W	1,858	1,667	6,573	5,000	20,000
16176 · Audit-W	0	1,250	0	3,750	15,000
16177 · Engineering-W	0	1,250	5,083	3,750	15,000
16178 · Legal-W	0	2,083	1,000	6,250	25,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	1,375	5,500
16179b · Insurance-Vehicles-W	173	142	1,423	425	1,700
16179c · Insurance-Misc-W	0	17	0	50	200
16179d · Insurance-E&O-W	0	42	0	125	500
16179e · Insurance-Liability-W	0	75	0	225	900
16179f · Insurance-Bonding	0	88	0	265	1,061
16179g · Insurance-FSA	86	417	483	1,250	5,000
16179h · Insurance-WC-W	0	333	0	1,000	4,000
16179i · Insurance- Wells	0	458	0	1,375	5,500
Total 16179 · Insurance-W	259	2,030	1,906	6,090	24,361
16180 · Repairs-Bldg-W	0	1,667	0	5,000	20,000
16181 · Repairs-Equip-W	734	417	3,013	1,250	5,000
16182 · Repairs-Vehicles-W	504	500	1,077	1,500	6,000
16182a · Yard Maintenance-Mowing	1,044	1,000	3,132	3,000	12,000
16183 · Travel					
16183a · Travel-Air	0	42	0	125	500
16183b · Travel-Lodging	0	208	0	625	2,500
16183c · Travel-Meals	0	208	164	625	2,500
16183d · Travel-Rental Car	0	21	0	63	250
Total 16183 · Travel	0	479	164	1,438	5,750
16184 · Training-W	1,386	0	1,972	0	0
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	292	502	875	3,500
16185b · Electricity-Office Bldg	0	500	416	1,500	6,000
16185c · Electricity-Wells	0	4,167	6,692	12,500	50,000
16185d · Electricity-WW Lift Station	0	42	0	125	500
Total 16185 · Electricity	0	5,000	7,611	15,000	60,000
16186 · Water-Maint Bldg	0	167	572	500	2,000
16187 · Water-Office Bldg	0	167	191	500	2,000
16188 · Computer Supplies	0	833	0	2,500	10,000
16189 · Labor-Service Lines & Tap-W	19,650	1,667	19,650	5,000	20,000
16195 · Meter Testing Charges	0	21	0	63	250
16196 · Permits	0	100	0	300	1,200
16197 · Small Equipment Purchases	0	333	0	1,000	4,000
16199 · Communication/Radios	2,201	833	2,934	2,500	10,000
Total Water-Expense	97,330	133,667	339,268	401,002	1,604,007

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

	Mar 21	Budget	Jan - Mar 21	YTD Budget	Annual Budget
16191 · Engineering Fees - Bond App	16,685	0	23,905	0	0
Total Expense	114,015	133,667	363,173	401,002	1,604,007
Net Ordinary Income	57,796	39,199	129,176	117,598	470,393
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,083	0	6,250	25,000
17101 · Equipment-W	624	1,250	6,827	3,750	15,000
17102 · Meters-W	0	0	7,982	0	0
17106 · Line Extension-W	6,300	4,167	6,300	12,500	50,000
17107 · Buildings-W	17,055	0	60,554	0	0
17109 · Capital Outlay Culverts-W	0	5,000	2,000	15,000	60,000
17110 · Capital Outlay-W	0	3,750	0	11,250	45,000
17115 · Water Tank Main - W	40,500	3,333	83,350	10,000	40,000
Total Capital Outlay-W	64,479	19,583	167,013	58,750	235,000
Total Other Expense	64,479	19,583	167,013	58,750	235,000
Net Other Income	(64,479)	(19,583)	(167,013)	(58,750)	(235,000)
Net Income	(6,683)	19,616	(37,837)	58,848	235,393

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

	Mar 21	Budget	Jan - Mar 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	60,591	67,917	181,490	203,750	815,000
14216 · Commercial WW Fees	3,006	3,333	9,096	10,000	40,000
14220 · WW Bore	60	833	2,610	2,500	10,000
14225 · WW Tap Fees	19,600	23,333	104,600	70,000	280,000
14230 · Pump Maintenance	0	500	0	1,500	6,000
14235 · Debt Service Reserve Fee	6,531	5,417	19,547	16,250	65,000
14275 · Interest-WW Reserve	0	25	0	75	300
14276 · Interest-WW	44	417	138	1,250	5,000
Total Wastewater-Revenue	89,832	101,775	317,480	305,325	1,221,300
Total Income	89,832	101,775	317,480	305,325	1,221,300
Gross Profit	89,832	101,775	317,480	305,325	1,221,300
Expense					
Wastewater-Expense					
16219 · Damage Claim	0	0	1,167	0	0
16221 · Uniforms-WW	0	500	782	1,500	6,000
16222 · W/W Salary Allocations	9,798	10,000	30,695	30,000	120,000
16229 · Maint Agreement-Incode-WW	0	375	0	1,125	4,500
16233 · Lift Station Admin Service Fee	0	208	0	625	2,500
16238 · W/W Chemicals	0	208	0	625	2,500
16239 · Field Equip Rental-WW	0	417	393	1,250	5,000
16240 · Fuel-WW	1,295	1,042	3,051	3,125	12,500
16241 · Repairs & Maint-WW	0	1,250	31	3,750	15,000
16242 · Materials-WW	4,623	3,750	10,444	11,250	45,000
16243 · Meter Testing-WW	0	19	0	56	225
16244 · Safety Supplies-WW	0	333	0	1,000	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	0	2,500	10,000
16248 · Grinder Pump Repair-WW	234	2,083	4,043	6,250	25,000
16250 · Depreciation-WW	39,313	37,917	117,939	113,750	455,000
16251 · Tools	651	292	759	875	3,500
16257 · Office Supplies-WW	0	33	0	100	400
16258 · Misc-WW	0	83	0	250	1,000
16259 · Medical-WW	0	83	167	250	1,000
16260 · Op & Maint-City of Bastrop-WW	0	11,667	22,196	35,000	140,000
16265 · Telephone-WW	0	83	0	250	1,000
16266 · License-WW	0	50	0	150	600
16268 · Filing Fees-WW	0	63	400	188	750
16269 · TCEQ Fees-WW	0	267	0	800	3,200
16272 · Interest Bonds-WW	12,449	12,821	37,346	38,463	153,850
16274 · Accounting-WW	1,136	1,667	3,949	5,000	20,000

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

	Mar 21	Budget	Jan - Mar 21	YTD Budget	Annual Budget
16276 · Audit-WW	0	1,250	0	3,750	15,000
16277 · Engineering-WW	0	833	260	2,500	10,000
16278 · Legal- WW	0	417	0	1,250	5,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	0	825	3,300
16279b · Insurance-Vehicles-WW	0	167	1,250	500	2,000
16279c · Insurance-Misc-WW	0	46	0	138	550
16279d · Insurance-E&O-WW	0	46	0	138	550
16279e · Insurance-Liability-WW	0	83	0	250	1,000
16279h · Insurance-WC-WW	0	500	0	1,500	6,000
Total 16279 · Insurance-WW	0	1,117	1,250	3,350	13,400
16281 · Repairs-Equip-WW	734	417	2,412	1,250	5,000
16282 · Repairs-Vehicles-WW	284	417	774	1,250	5,000
16283 · Yard Maintenance-Mowing	0	208	0	625	2,500
16284 · Training-WW	539	167	889	500	2,000
16285 · Electricity-Lift Stations	0	417	899	1,250	5,000
16286 · Water-Lift Stations	0	208	285	625	2,500
16289 · Labor-Service Lines & Tap-WW	0	167	0	500	2,000
16294 · Travel - Lodging	0	42	0	125	500
16295 · Travel - Meals	0	17	0	50	200
16296 · Travel - Rental Car	0	17	0	50	200
16297 · Small Equipment Purchaes-WW	0	83	0	250	1,000
Total Wastewater-Expense	71,054	91,819	240,131	275,456	1,101,825
Total Expense	71,054	91,819	240,131	275,456	1,101,825
Net Ordinary Income	18,778	9,956	77,350	29,869	119,475
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17201 · Equipment-WW	624	0	6,827	0	0
17211 · Capital Outlay Grinder Pumps-WW	0	8,333	0	25,000	100,000
Total Capital Outlay-WW	624	8,333	6,827	25,000	100,000
Total Other Expense	624	8,333	6,827	25,000	100,000
Net Other Income	(624)	(8,333)	(6,827)	(25,000)	(100,000)
Net Income	18,154	1,623	70,523	4,869	19,475

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

	<u>Mar 21</u>	<u>Budget</u>	<u>Jan - Mar 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	244,884	104,167	415,968	312,500	1,250,000
34215 · Assessments-Prior to 97	3,612	833	7,876	2,500	10,000
34220 · Late Fee	5,837	1,667	11,613	5,000	20,000
34225 · Late Fee- Prior	30	125	749	375	1,500
34235 · Lien Fees	8,044	2,083	13,871	6,250	25,000
34240 · Deed Admin Fee	0	333	10,202	1,000	4,000
34245 · Returned Check Fee	0	3	0	10	40
34250 · Filing Fees	461	250	845	750	3,000
34255 · Driveway	520	292	1,120	875	3,500
34265 · Attorney Fees	5,184	1,667	9,142	5,000	20,000
34270 · Allocation to Maintenance Fund	(27,083)	(27,083)	(81,250)	(81,250)	(325,000)
34275 · Interest-RC	256	83	743	250	1,000
Total Road Construction-Revenue	<u>241,745</u>	<u>84,420</u>	<u>390,879</u>	<u>253,260</u>	<u>1,013,040</u>
Total Income	241,745	84,420	390,879	253,260	1,013,040
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	6,858	10,100	21,486	30,300	121,200
36224 · Admin Allocations from Water-RC	24,870	5,192	40,154	15,576	62,304
36229 · Maint Agreement-Incode-RC	0	833	0	2,500	10,000
36239 · Field Equip Rental	0	125	0	375	1,500
36241 · Repair & Maint-RC	0	42	0	125	500
36245 · Damage Claims	0	4	0	12	50
36258 · Misc	0	417	0	1,250	5,000
36263 · Postage	791	667	791	2,000	8,000
36268 · Filing Fees	0	417	500	1,250	5,000
36270 · Bad Debt	0	3,750	0	11,250	45,000
36271 · CC Fees	251	1,000	5,110	3,000	12,000
36272 · Attorney Fees (County)	0	2,500	3,847	7,500	30,000
36273 · Taxes- Property	0	125	0	375	1,500
36274 · Accounting	781	917	2,715	2,750	11,000
36276 · Audit-RC	0	833	0	2,500	10,000
36277 · Engineering-RC	0	11,667	28,285	35,000	140,000
36278 · Legal-RC	0	2,500	0	7,500	30,000
36279 · Insurance					
36279h · Insurance- WC	0	750	0	2,250	9,000
Total 36279 · Insurance	<u>0</u>	<u>750</u>	<u>0</u>	<u>2,250</u>	<u>9,000</u>

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

	<u>Mar 21</u>	<u>Budget</u>	<u>Jan - Mar 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
36280 · Other Professional Fees	0	83	0	250	1,000
36294 · Road Fees Written Off	0	2,083	0	6,250	25,000
36295 · Lien Fees Written Off	0	417	0	1,250	5,000
36296 · Road Late Fees Written Off	0	417	0	1,250	5,000
36297 · Road Prior Written Off	0	1,250	0	3,750	15,000
36298 · Attorney Fees Written Off	0	1,250	0	3,750	15,000
Total Road Construction-Expense	<u>33,551</u>	<u>47,338</u>	<u>102,888</u>	<u>142,013</u>	<u>568,054</u>
Total Expense	<u>33,551</u>	<u>47,338</u>	<u>102,888</u>	<u>142,013</u>	<u>568,054</u>
Net Ordinary Income	208,194	37,082	287,991	111,247	444,986
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	<u>0</u>	<u>36,250</u>	<u>12,769</u>	<u>108,750</u>	<u>435,000</u>
Total Road Construction-Capital	<u>0</u>	<u>36,250</u>	<u>12,769</u>	<u>108,750</u>	<u>435,000</u>
Total Other Expense	<u>0</u>	<u>36,250</u>	<u>12,769</u>	<u>108,750</u>	<u>435,000</u>
Net Other Income	<u>0</u>	<u>(36,250)</u>	<u>(12,769)</u>	<u>(108,750)</u>	<u>(435,000)</u>
Net Income	<u>208,194</u>	<u>832</u>	<u>275,221</u>	<u>2,497</u>	<u>9,986</u>

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

	<u>Mar 21</u>	<u>Budget</u>	<u>Jan - Mar 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34160 · Other-RM	0	12,500	0	37,500	150,000
34165 · FEMA Payments	0	12,500	0	37,500	150,000
34176 · Transfer from Road Construction	27,083	27,083	81,250	81,250	325,000
Total Road Maintenance-Revenue	<u>27,083</u>	<u>52,083</u>	<u>81,250</u>	<u>156,250</u>	<u>625,000</u>
Total Income	27,083	52,083	81,250	156,250	625,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	5,493	10,100	17,328	30,300	121,200
36127 · Repairs- Contracted-RM	0	4,167	0	12,500	50,000
36128 · Contract Labor- RM	0	4,167	0	12,500	50,000
36139 · Field Equipment Rental- RM	4,365	2,083	10,296	6,250	25,000
36141 · R&M-RM	0	1,667	0	5,000	20,000
36142 · Materials-RM	4,353	24,583	8,213	73,750	295,000
36144 · Safety Supplies-RM	0	417	0	1,250	5,000
36145 · Uniforms	0	0	160	0	0
36146 · Equip. Small	0	83	0	250	1,000
36147 · Permit Fees	0	208	0	625	2,500
36148 · Materials- Hauling-RM	3,979	1,250	7,354	3,750	15,000
36174 · Accounting	178	167	617	500	2,000
36176 · Audit-RM	0	333	0	1,000	4,000
36177 · Engineering-RM	0	1,667	0	5,000	20,000
36178 · Legal-RM	0	167	0	500	2,000
36179 · Insurance-WC-RM	0	42	0	125	500
36181 · Repairs- Equip-RM	369	417	644	1,250	5,000
36182 · Repairs- Vehicles-RM	0	417	2,532	1,250	5,000
Total Road Maintenance-Expense	<u>18,736</u>	<u>51,933</u>	<u>47,144</u>	<u>155,800</u>	<u>623,200</u>
Total Expense	18,736	51,933	47,144	155,800	623,200
Net Ordinary Income	<u>8,347</u>	<u>150</u>	<u>34,106</u>	<u>450</u>	<u>1,800</u>
Net Income	<u>8,347</u>	<u>150</u>	<u>34,106</u>	<u>450</u>	<u>1,800</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
March 2021

	<u>Mar 21</u>	<u>Budget</u>	<u>Jan - Mar 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	0	1,250	5,000
25500 · TV Standby	240	417	583	1,250	5,000
25600 · Late Fees	0	0	195	0	0
25700 · Lien Fees	0	0	48	0	0
25710 · Attorney Fees	0	0	29	0	0
Total Income	<u>240</u>	<u>833</u>	<u>855</u>	<u>2,500</u>	<u>10,000</u>
Expense					
27110 · Admin Allocations	0	417	0	1,250	5,000
27135 · Filing Fees	0	0	0	0	0
27142 · Fees Written Off	2,052	0	2,052	0	0
27145 · Lien Fees Written Off	0	0	0	0	0
27146 · Late Fees Written Off	0	0	0	0	0
27160 · Accounting	178	167	617	500	2,000
27170 · Audit	0	208	0	625	2,500
27175 · Attorney Fees Expense	668	0	668	0	0
27190 · Legal	0	42	0	125	500
Total Expense	<u>2,897</u>	<u>833</u>	<u>3,337</u>	<u>2,500</u>	<u>10,000</u>
Net Ordinary Income	<u>(2,657)</u>	<u>0</u>	<u>(2,482)</u>	<u>0</u>	<u>0</u>
Net Income	<u>(2,657)</u>	<u>0</u>	<u>(2,482)</u>	<u>0</u>	<u>0</u>

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

	Mar 31, 21
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	787,523.91
11220 · TWDB WW	572.00
Total Checking/Savings	788,095.91
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	31,400.47
11250 · Accounts Receivable - WW	11,983.47
Total Accounts Receivable	43,383.94
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,908,611.22
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	292.07
11172 · Due from RM-W	10,149.73
11173 · Due from RC-W	33,013.38
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	999,768.72
11260 · Allowance for Doubtful-WW	(4,414.45)
11274 · Deferred Outflow - Retirement	55,581.00
Total Other Current Assets	4,061,093.67
Total Current Assets	4,849,189.58
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,500,161.40)
11191 · Land-W	85,504.00
11192 · Bldgs & Equipment-W	5,702,857.19
11290 · Accumulated Depreciation-WW	(3,449,948.64)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,998,503.63
Total Fixed Assets	6,851,279.78
TOTAL ASSETS	11,700,469.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	32,591.69
Total Accounts Payable	32,591.69
Other Current Liabilities	
12140 · Accrued Salaries	4,003.42
12144 · FSA Employee Flexible Spending	20,680.28
12145 · Benefit Liability	(1,345.38)
12160 · Deposits	266,150.00
12170 · Due to TCEQ-W	1,724.86
12180 · Groundwater Assessments Pay-W	1,660.00

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of March 31, 2021

	Mar 31, 21
12188 · Due to Others	0.30
12190 · Unclaimed Property	1,157.02
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	953.21
12271 · Equipment Lease Payable-WF	46,172.88
12280 · Bonds Payable-TWDB-WW	5,060,000.00
12281 · Bond Interest Payable	43,936.74
Total Other Current Liabilities	5,468,593.33
Total Current Liabilities	5,501,185.02
Total Liabilities	5,501,185.02
Equity	
13110 · Unrestricted Fund Balance-W	3,507,631.79
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.00
13220 · Unrestricted Fund Balance-WW	905,603.05
13240 · Capital Assets Fund Balance-WW	(193,791.00)
Net Income	80,272.50
Total Equity	6,199,284.34
TOTAL LIABILITIES & EQUITY	11,700,469.36

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

	Mar 31, 21
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	325,976.93
Total Checking/Savings	325,976.93
Other Current Assets	
31230 · Time Deposits-RC	753,679.08
31250 · Accounts Receivable-RC	2,947,607.35
31260 · Allowance for Doubtful-RC	(1,759,311.70)
31277 · FEMA Receivable	231,464.68
Total Other Current Assets	2,173,439.41
Total Current Assets	2,499,416.34
TOTAL ASSETS	2,499,416.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	8,144.96
Total Accounts Payable	8,144.96
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	1,185,617.59
32150 · Due to Water-RM	10,149.73
32160 · Retainage Payable	10,993.01
32250 · Due to Water-RC	33,013.38
32257 · FEMA Funds Deferred Revenue	231,464.68
Total Other Current Liabilities	1,471,238.39
Total Current Liabilities	1,479,383.35
Total Liabilities	1,479,383.35
Equity	
33130 · Fund Balance-RM	497,233.32
33220 · Fund Balance-RC	213,472.71
Net Income	309,326.96
Total Equity	1,020,032.99
TOTAL LIABILITIES & EQUITY	2,499,416.34

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

	Mar 31, 21
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	94,491.13
Total Checking/Savings	94,491.13
Other Current Assets	
21500 · Accounts Receivable	491,331.89
21600 · Allowance for Bad Debts	(494,398.40)
Total Other Current Assets	(3,066.51)
Total Current Assets	91,424.62
TOTAL ASSETS	91,424.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	292.07
22740 · Unclaimed Property	3.10
Total Other Current Liabilities	295.17
Total Current Liabilities	295.17
Total Liabilities	295.17
Equity	
23010 · Fund Balance	93,611.32
Net Income	(2,481.87)
Total Equity	91,129.45
TOTAL LIABILITIES & EQUITY	91,424.62

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		<u>\$270,000.00</u>	<u>\$175,747.00</u>	<u>\$445,747.00</u>