Municipal Accounts & Consulting, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

May 31, 2021

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Bastrop WCID No 2 - Water / Wastewater

Cash Flow Report - Operating Water Account

As of May 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 05/01/2021				$713,602.06
Receipts				
	Payment from Standby Fund		1,451.25	
	Payment from Road Fund		36,336.51	
	Interest Earned on Checking		29.12	
	Christopher David Homes- WW Line Billing		561.00	
	Refund from Quill		42.93	
	Accounts Receivable-W		266,790.04	
	Accounts Receivable - Pump/TWDB Reserve		6,169.06	
Total Receipts				311,379.91
Disbursements				
24286	Texas A&M Forest Service	VOID: Burn Ban Flags	0.00	
24463	Candi & Eli Block	VOID: Customer Deposit Refund	0.00	
24507	Alma Rodriguez.	Mileage	(90.22)	
24508	BlueCross BlueShield of Texas	Insurance	(16,641.19)	
24509	Ferguson Enterprises, Inc. #1106	Supplies	(2,761.04)	
24510	Hydro Source Services, Inc.	Grinder Pump & Repair	(4,232.95)	
24511	Quill Corporation	Office Supplies	(211.28)	
24512	Time Warner Cable	Telephone/Internet	(120.62)	
24513	Tyler Technologies Inc	Maint Agreement Incode	(311.43)	
24514	USABluebook	Materials & Maintenance	(115.37)	
24515	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,470.53)	
24516	Amegy Bank of Texas	Bond Issues - Interest	(87,873.50)	
24517	Ameriflex Business Solutions	FSA Purchases	(7.41)	
24518	Ameriflex Business Solutions.	Insurance FSA Fees	(86.00)	
24519	Ameritas Life Insurance Corp	Insurance	(700.68)	
24520	AT&T	Telephone Expense - Lift Station	(136.52)	
24521	Barnard Tire & Auto	Maintenance & Repair	(1,264.96)	
24522	BEFCO Engineering, Inc	Engineering Fees	(6,750.00)	
24523	Card Service Center	Credit Card Expense	(2,978.11)	
24524	Caspro Builders	Metal Building Deposit	(89,387.00)	
24525	Esquivel Enterprise	Cleaning	(400.00)	
24526	Ferguson Enterprises, Inc. #1106	Repairs & Maintenance	(2,861.55)	
24527	Fluid Meter Service, Corp	Meter	(2,184.00)	
24528	Howdy Enterprises, LTD	Port a John	(92.70)	
24529	Jones-Heroy & Associates, Inc.	Engineering Fees	(6,100.00)	
24530	La Grange NAPA	Repair Vehicle	(605.99)	
24531	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
24532	Lowe's Business Account	Materials	(1,677.94)	
24533	Matrix Imaging Solutions (C)	Printing	(321.84)	
24534	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(5,389.14)	
24535	Purify	Chemical/Chlorine	(221.25)	
24536	TLC Office Systems	Computer	(1,469.50)	
24537	US Postal Service	Postage	(245.00)	
24538	Waste Connections	Garbage	(83.93)	
24539	Wex Bank	Fuel	(2,067.44)	
24540	BDR Highway 71 LLC	Customer Deposit Refund	(68.63)	
24541	Darian Young	Customer Deposit Refund	(81.80)	
24542	Samantha Zorn	Customer Deposit Refund	(183.35)	
24543	Allan Kelley	Customer Deposit Refund	(62.57)	
24544	Sherry Schena	Customer Deposit Refund	(24.54)	

Cash Flow Report - Operating Water Account

As of May 31, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
24545	George Goertz	Customer Deposit Refund	(70.07)	
24546	La' Cherry Hammonds	Customer Deposit Refund	(68.44)	
24547	Beatriz Jaramillo	Customer Deposit Refund	(55.85)	
24548	Jeff & Susana Robertson	Customer Deposit Refund	(16.63)	
24549	Duane A Noel	Customer Deposit Refund	(98.80)	
24550	Jeffrey & Laura Stuewe	Customer Deposit Refund	(133.64)	
24551	Don Alan & Maryla Gail Evans	Customer Deposit Refund	(152.54)	
24552	Stephanie Lewis	Customer Deposit Refund	(146.85)	
24553	Dennis L & Jacqueline E McCool	Customer Deposit Refund	(144.64)	
24554	Pablo Beltran & Aracely Aguilar	Customer Deposit Refund	(153.66)	
24555	Jane E Stone	Customer Deposit Refund	(111.44)	
24556	Relicia Flores	Customer Deposit Refund	(63.62)	
24557	Ashley & James Baker	Customer Deposit Refund	(13.26)	
24558	Edgar Martinez	Customer Deposit Refund	(2.09)	
24559	Ameriflex Business Solutions	FSA Purchases	(47.50)	
24560	Aqua Beverage Company	Drinking Water	(32.99)	
24561	Aqua Water Supply Corporation	Water Samples	(250.00)	
24562	Bastrop WCID No 2 - W/W	WasteWater Service	(143.19)	
24563	Bastrop WCID No 2 - Water	Purchase Water Expense	(237.90)	
24564	Cintas Corporation #86	Uniforms	(1,664.64)	
24565	DPC Industries, Inc.	Chemicals	(1,125.63)	
24566	Ferguson Enterprises, Inc. #1106	Repairs & Maintenance	(537.31)	
24567	Fluid Meter Service, Corp	Meter	(875.00)	
24568	Grainger Inc	Repair & Maintenance	(84.77)	
24569	Hydro Source Services, Inc.	Grinder Pump & Repair	(149.82)	
24570	Lost Pines Truck Diesel	Maintenance & Repair	(3,540.68)	
24571	Lower Colorado River Authority	Lab Fees	(1,375.00)	
24572	McLean & Howard, LLP	Legal Fees	(715.00)	
24573	Time Warner Cable	Telephone/Internet	(126.62)	
24574	Candi & Eli Block	Customer Deposit Refund	(85.64)	
24575	Texas A&M Forest Service	Burn Ban Flags	(152.00)	
24576	Ameriflex Business Solutions	FSA Purchases	(66.60)	
24577	Bastrop Signs	Sign	(228.00)	
24578	BOXX Modular Inc.	Office Rental	(1,204.00)	
24579	DPC Industries, Inc.	Chemicals	(310.00)	
24580	DSHS Central Lab MC2004	Water Samples	(410.45)	
24581	Ferguson Enterprises, Inc. #1106	Repairs & Maintenance	(1,137.27)	
24582	Frontier Communications	Answering Service	(70.56)	
24583	Grainger Inc	Repair & Maintenance	(1,710.17)	
24584	Hi-Line Inc	Maintenance & Repairs	(310.23)	
24585	Home Depot	Materials & Maintenance	(77.15)	
24586	Hydro Source Services, Inc.	Grinder Pump & Repair	(8,779.11)	
24587	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
24588	Johnson Lab & Supply Inc.	Materials & Maintenance	(572.90)	
24589	Quadient Inc	Office Equip Lease	(151.66)	
24590	Quill Corporation	Office Supplies	(50.96)	
24591	Shaun K Moore	Building	(9,365.00)	
24592	State Farm Fire and Casulaty Company	Insurance - Surety Bond	(175.00)	
24593	Unum Life Insurance Company	Insurance Premium	(638.03)	
24594	USABluebook	Materials & Maintenance	(170.16)	
24595	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
EFT	Bluebonnet Electric Coop	Utility Expense	(4,042.22)	

Cash Flow Report - Operating Water Account

As of May 31, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
EFT	City of Bastrop	Purchase Sewer Service	(10,532.41)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(8,517.79)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,785.60)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll -04/21/2021-05/04/2021	(20,639.62)	
PAYROLL	Bastrop WCID No 2	Payroll Expense - Child Support	(110.77)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll -05/05/2021-05/18/2021	(21,350.59)	
PAYROLL	Bastrop WCID No 2	Payroll Expense - Child Support	(110.77)	
PAYROLL	Alliance Payroll	Payroll Fees	(268.74)	
PAYROLL	United States Treasury	Payroll Liabilites	(12,998.12)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB	(37,145.59)	
Total Disbursements				(399,541.54)
BALANCE AS OF 05/31/2021				$625,440.43

Bastrop WCID No 2 - Water / Wastewater

Cash Flow Report - TWDB WW Account

As of May 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 05/01/2021				$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 05/31/2021				$572.00

FIRST NAT BASTR-CKING - #XXXX3289

Cash Flow Report - Standby Operating Account

As of May 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 05/01/2021				$98,156.95
Receipts				
	Accounts Receivable		41.97	
	Accounts Receivable		180.00	
Total Receipts				221.97
Disbursements				
4000	Bastrop WCID No 2 Water	AP Allocation	(1,451.25)	
Total Disbursements				(1,451.25)
BALANCE AS OF 05/31/2021				$96,927.67

ROSCOE STATE BANK - #XXXX2687

Cash Flow Report - Road Const Operating Account

As of May 31, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 05/01/2021				$437,630.84
Receipts				
	Accounts Receivable		86,833.80	
Total Receipts				86,833.80
Disbursements				
5404	973 Materials, LLC	Recycled Base	(846.26)	
5405	Montgomery County PCT 2	Filing Fee - 02-07-0739 (R22969), 02-07-0672 (R22	(75.00)	
5406	RDO Equipment Co.	Equipment Rental	(5,819.50)	
5407	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 02-07-0739 (R22969), 02-07-0672 (R2	(99.00)	
5408	Travis County Constable PCT 5	Filing Fees - 02-07-0739 (R22969), 02-07-0672 (R2	(80.00)	
5409	973 Materials, LLC	Recycled Base	(2,306.52)	
5410	Alliance Engineering Group, Inc.	Tahitian Village Roadway Improvements Project A	(375.00)	
5411	Barrientos Construction Services	Capital Outlay	(8,800.00)	
5412	BEFCO Engineering, Inc.	Engineering Fees	(3,160.00)	
5413	K3 Transport LLC	Materials	(928.32)	
5414	McCreary, Veselka, Bragg & Allen PC	Attorney Fees	(5,084.07)	
5415	Midtex Materials LLC	Limestone Base	(1,695.24)	
5416	Texas Aggregates, LLC	Capital Outlay	(700.64)	
5417	WJC Constructors, LLC	Capital Outlay	(11,100.00)	
5418	973 Materials, LLC	Recycled Base	(821.99)	
5419	Bastrop County, Commissioner Precinct 1	Repairs	(1,346.40)	
5420	Contech Engineered Solutions, LLC	Capital Outlay	(16,268.99)	
5421	K3 Transport LLC	Materials	(1,163.20)	
5422	McCreary, Veselka, Bragg & Allen PC	Attorney Fees	(5,277.08)	
5423	Smith Supply Company	Capital Outlay	(224.85)	
5424	WJC Constructors, LLC	Pay App #8 FINAL- Roads	(38,089.57)	
5425	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(36,336.51)	
5426	973 Materials, LLC	Recycled Base	(1,458.35)	
5427	ASCO Equipment	Fork Lift Rental	(2,378.00)	
5428	Contech Engineered Solutions, LLC	Capital Outlay	(29,116.16)	
5429	K3 Transport LLC	Materials	(1,337.92)	
5430	RDO Equipment Co.	Rental Equipment	(5,828.54)	
5431	WJC Constructors, LLC	Capital Outlay	(21,100.00)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(550.58)	
Total Disbursements				(202,367.69)
BALANCE AS OF 05/31/2021				$322,096.95

ROSCOE STATE BANK - #XXXX2709

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of May 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 %	642,231.33	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	431,916.75	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		0.01 %	457,294.08	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.01 %	1,620,798.46	Water
TEXPOOL (XXXX0003)	02/04/2020		0.01 %	613,288.97	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	625,440.43	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
			Totals for Water / Wastewater Fund:	$4,608,824.98	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	96,927.67	Standby Operating
			Totals for Standby Fund:	$96,927.67	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	754,057.00	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	322,096.95	Road Const Operating
			Totals for Roads Fund:	$1,076,153.95	
			Grand total for Bastrop County Water Control & Improvement District No. 2:	$5,781,906.60	

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

	May 21	Budget	Jan - May 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	129,988	133,333	590,729	666,667	1,600,000
14115 · Water Late Charge Income	1,488	2,083	5,650	10,417	25,000
14120 · TV Tap Fees	39,050	18,750	168,050	93,750	225,000
14125 · Capital Reserve Fee	16,983	7,917	83,994	39,583	95,000
14130 · Water Line Bore	1,700	2,500	11,750	12,500	30,000
14140 · Backflow Inspections	0	417	0	2,083	5,000
14145 · Returned Check Fee	0	0	0	0	0
14148 · Pools	110	25	330	125	300
14150 · Maps Sold	25	21	100	104	250
14155 · Office Rents	275	292	1,375	1,458	3,500
14160 · Other Income-W	120	5,417	1,117	27,083	65,000
14170 · Reconnect Fee	1,600	833	4,350	4,167	10,000
14175 · Interest-W	53	1,250	519	6,250	15,000
14180 · Copies & Faxes	1	4	4	21	50
14190 · Irrigation Systems	0	25	0	125	300
Total Water-Revenue	191,394	172,867	867,967	864,333	2,074,400
Total Income	191,394	172,867	867,967	864,333	2,074,400
Gross Profit	191,394	172,867	867,967	864,333	2,074,400
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	52,441	54,167	234,203	270,833	650,000
16100b · Over Time	1,261	2,083	7,183	10,417	25,000
16100c · Double Time	0	208	7,707	1,042	2,500
16100e · Holiday	0	3,333	12,995	16,667	40,000
16100f · Annual Leave	1,636	2,083	4,991	10,417	25,000
16100g · Sick	1,482	1,667	7,557	8,333	20,000
16100h · Personal Time	0	250	474	1,250	3,000
16100k · FICA	4,201	5,417	20,737	27,083	65,000
16100m · Retirement-Life	4,514	5,417	26,544	27,083	65,000
16100n · SUI	77	333	1,927	1,667	4,000
16100o · Longevity Pay	0	958	0	4,792	11,500
16100p · FUTA	25	83	574	417	1,000
16100q · On Call Pay	376	2,917	7,385	14,583	35,000
16100r · Child Support	0	0	0	0	0
Total 16100 · Payroll	66,013	78,917	332,278	394,583	947,000
16110 · Health Insurance					
16110a · Insurance-Medical	13,336	15,833	66,680	79,167	190,000
16110b · Insurance-Dental	497	708	2,487	3,542	8,500
16110c · Insurance-Vision	300	146	1,343	729	1,750
16110d · HSA	0	125	0	625	1,500
16110e · Insurance-Life	608	625	3,028	3,125	7,500

	May 21	Budget	Jan - May 21	YTD Budget	Annual Budget
Total 16110 · Health Insurance	14,742	17,437	73,539	87,188	209,250
16116 · Office Building Rental	1,722	1,750	8,612	8,750	21,000
16117 · Payroll Service Fee	269	400	1,545	2,000	4,800
16118 · Hand Tools	63	417	1,753	2,083	5,000
16120 · Wellness Program	0	83	0	417	1,000
16121 · Uniforms-W	0	833	2,113	4,167	10,000
16122 · Mileage	82	208	422	1,042	2,500
16123 · Vehicle Usage	0	167	0	833	2,000
16124 · Admin Allocations	(7,097)	(9,067)	(61,155)	(45,335)	(108,804)
16125 · PPE Allocations	(14,747)	(20,200)	(66,538)	(101,000)	(242,400)
16125a · EOM Salary Reimburs from WW	(9,872)	(10,000)	(50,223)	(50,000)	(120,000)
16126 · Answering Service	0	208	810	1,042	2,500
16127 · Repairs-Contracted-W	0	125	0	625	1,500
16128 · Maint Agreement-Hand Held	0	167	780	833	2,000
16129 · Maint Agreement-Incode-W	311	1,375	5,310	6,875	16,500
16130 · Office Equip Lease	604	1,250	5,823	6,250	15,000
16131 · Pest Control	0	25	79	125	300
16133 · Water Well Admin Service Fee	0	25	0	125	300
16133a · Security Agreement	0	0	1,394	0	0
16134 · Cleaning-Office	200	208	1,000	1,042	2,500
16135 · Garbage	84	100	420	500	1,200
16136 · Cleaning-Maint Building	200	250	1,000	1,250	3,000
16137 · Backflow Inspection	0	42	0	208	500
16138 · Chemicals-Chlorine	0	2,083	6,003	10,417	25,000
16138a · Contract Labor	0	417	0	2,083	5,000
16139 · Field Equip Rental-W	0	417	741	2,083	5,000
16140 · Fuel-W	1,615	1,042	15,190	5,208	12,500
16141 · Repairs & Maint-W	244	1,250	10,796	6,250	15,000
16142 · Materials-W	4,502	6,250	31,286	31,250	75,000
16143 · Water Testing-W	0	0	903	0	0
16144 · Safety Supplies-W	289	333	4,201	1,667	4,000
16145 · Damage Claims	0	833	1,167	4,167	10,000
16146 · Water Samples	0	833	2,799	4,167	10,000
16147 · Repairs & Maint-Water Well	5,569	3,333	11,054	16,667	40,000
16149 · Computer-W	1,380	1,667	7,838	8,333	20,000
16150 · Depreciation-W	18,541	17,083	92,706	85,417	205,000
16151 · Dues & Subscriptions	138	83	221	417	1,000
16152 · Election Costs	0	250	0	1,250	3,000
16153 · Fax	0	8	0	42	100
16154 · Late Fees-W	0	125	57	625	1,500
16155 · Internet	247	208	1,240	1,042	2,500
16156 · Printing-W	601	833	3,584	4,167	10,000
16156a · Janitorial Supplies	0	17	0	83	200
16157 · Office Supplies-W	94	417	1,432	2,083	5,000
16158 · Misc-W	23	833	4,053	4,167	10,000
16159 · Medical-W	0	83	0	417	1,000
16160 · Misc Office-W	953	250	1,934	1,250	3,000
16161 · Pre-Employment Screening	0	83	100	417	1,000
16163 · Postage & Delivery	193	1,250	4,628	6,250	15,000
16164 · Public Notice	0	250	109	1,250	3,000
16165 · Telephone-W	299	667	2,527	3,333	8,000

	May 21	Budget	Jan - May 21	YTD Budget	Annual Budget
16166 · License-W	0	208	0	1,042	2,500
16166a · Advertising	0	42	0	208	500
16167 · Bank Fees-W	30	42	165	208	500
16168 · Filing Fees-W	0	42	0	208	500
16171 · CC Fees	2,786	3,750	14,896	18,750	45,000
16172 · Interest Bonds-W	2,197	2,500	10,984	12,500	30,000
16174 · Accounting-W	1,296	1,667	9,678	8,333	20,000
16176 · Audit-W	0	1,250	8,640	6,250	15,000
16177 · Engineering-W	0	1,250	11,833	6,250	15,000
16178 · Legal-W	0	2,083	2,623	10,417	25,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	2,292	5,500
16179b · Insurance-Vehicles-W	0	142	1,423	708	1,700
16179c · Insurance-Misc-W	0	17	0	83	200
16179d · Insurance-E&O-W	0	42	0	208	500
16179e · Insurance-Liability-W	0	75	0	375	900
16179f · Insurance-Bonding	175	88	175	442	1,061
16179g · Insurance-FSA	86	417	655	2,083	5,000
16179h · Insurance-WC-W	0	333	0	1,667	4,000
16179i · Insurance- Wells	0	458	0	2,292	5,500
Total 16179 · Insurance-W	261	2,030	2,253	10,150	24,361
16180 · Repairs-Bldg-W	0	1,667	0	8,333	20,000
16181 · Repairs-Equip-W	189	417	3,647	2,083	5,000
16182 · Repairs-Vehicles-W	2,194	500	3,519	2,500	6,000
16182a · Yard Maintenance-Mowing	1,044	1,000	5,220	5,000	12,000
16183 · Travel					
16183a · Travel-Air	0	42	0	208	500
16183b · Travel-Lodging	0	208	0	1,042	2,500
16183c · Travel-Meals	33	208	245	1,042	2,500
16183d · Travel-Rental Car	0	21	0	104	250
Total 16183 · Travel	33	479	245	2,396	5,750
16184 · Training-W	111	0	2,438	0	0
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	292	988	1,458	3,500
16185b · Electricity-Office Bldg	0	500	857	2,500	6,000
16185c · Electricity-Wells	0	4,167	14,017	20,833	50,000
16185d · Electricty-WW Lift Station	0	42	0	208	500
Total 16185 · Electricity	0	5,000	15,862	25,000	60,000
16186 · Water-Maint Bldg	0	167	935	833	2,000
16187 · Water-Office Bldg	0	167	306	833	2,000
16188 · Computer Supplies	0	833	0	4,167	10,000
16189 · Labor-Service Lines & Tap-W	0	1,667	19,650	8,333	20,000
16195 · Meter Testing Charges	0	21	0	104	250
16196 · Permits	0	100	0	500	1,200
16197 · Small Equipment Purchases	0	333	0	1,667	4,000
16199 · Communication/Radios	0	833	2,934	4,167	10,000

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

	May 21	Budget	Jan - May 21	YTD Budget	Annual Budget
Total Water-Expense	97,403	133,667	579,361	668,336	1,604,007
16191 · Engineering Fees - Bond App	0	0	30,005	0	0
Total Expense	97,403	133,667	609,366	668,336	1,604,007
Net Ordinary Income	93,991	39,199	258,601	195,997	470,393
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,083	41,671	10,417	25,000
17101 · Equipment-W	1,479	1,250	9,056	6,250	15,000
17102 · Meters-W	0	0	10,166	0	0
17106 · Line Extension-W	0	4,167	6,300	20,833	50,000
17107 · Buildings-W	9,365	0	166,842	0	0
17109 · Capital Outlay Culverts-W	0	5,000	2,000	25,000	60,000
17110 · Capital Outlay-W	0	3,750	0	18,750	45,000
17115 · Water Tank Main - W	0	3,333	93,350	16,667	40,000
Total Capital Outlay-W	10,844	19,583	329,385	97,917	235,000
Total Other Expense	10,844	19,583	329,385	97,917	235,000
Net Other Income	(10,844)	(19,583)	(329,385)	(97,917)	(235,000)
Net Income	**83,147**	**19,616**	**(70,784)**	**98,080**	**235,393**

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

	May 21	Budget	Jan - May 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	62,379	67,917	304,946	339,583	815,000
14216 · Commercial WW Fees	2,708	3,333	14,513	16,667	40,000
14220 · WW Bore	0	833	3,740	4,167	10,000
14225 · WW Tap Fees	8,500	23,333	147,100	116,667	280,000
14230 · Pump Maintenance	0	500	0	2,500	6,000
14235 · Debt Service Reserve Fee	6,682	5,417	32,788	27,083	65,000
14275 · Interest-WW Reserve	0	25	0	125	300
14276 · Interest-WW	41	417	226	2,083	5,000
Total Wastewater-Revenue	80,310	101,775	503,313	508,875	1,221,300
Total Income	80,310	101,775	503,313	508,875	1,221,300
Gross Profit	80,310	101,775	503,313	508,875	1,221,300
Expense					
Wastewater-Expense					
16219 · Damage Claim	0	0	1,167	0	0
16221 · Uniforms-WW	0	500	2,113	2,500	6,000
16222 · W/W Salary Allocations	9,872	10,000	50,223	50,000	120,000
16229 · Maint Agreement-Incode-WW	0	375	0	1,875	4,500
16233 · Lift Station Admin Service Fee	0	208	0	1,042	2,500
16238 · W/W Chemicals	0	208	0	1,042	2,500
16239 · Field Equip Rental-WW	0	417	393	2,083	5,000
16240 · Fuel-WW	1,474	1,042	5,558	5,208	12,500
16241 · Repairs & Maint-WW	47	1,250	78	6,250	15,000
16242 · Materials-WW	2,617	3,750	26,180	18,750	45,000
16243 · Meter Testing-WW	0	19	0	94	225
16244 · Safety Supplies-WW	289	333	3,863	1,667	4,000
16247 · Repairs & Maint-Lift Stat-WW	1,295	833	1,295	4,167	10,000
16248 · Grinder Pump Repair-WW	3,555	2,083	13,413	10,417	25,000
16250 · Depreciation-WW	39,313	37,917	196,564	189,583	455,000
16251 · Tools	0	292	1,241	1,458	3,500
16257 · Office Supplies-WW	0	33	0	167	400
16258 · Misc-WW	0	83	730	417	1,000
16259 · Medical-WW	0	83	167	417	1,000
16260 · Op & Maint-City of Bastrop-WW	0	11,667	42,697	58,333	140,000
16265 · Telephone-WW	0	83	0	417	1,000
16266 · License-WW	0	50	0	250	600
16268 · Filing Fees-WW	0	63	400	313	750
16269 · TCEQ Fees-WW	0	267	0	1,333	3,200
16272 · Interest Bonds-WW	12,449	12,821	62,244	64,104	153,850
16274 · Accounting-WW	1,152	1,667	6,709	8,333	20,000

Actual vs Budget Wastewater

May 2021

	May 21	Budget	Jan - May 21	YTD Budget	Annual Budget
16276 · Audit-WW	0	1,250	7,680	6,250	15,000
16277 · Engineering-WW	0	833	260	4,167	10,000
16278 · Legal- WW	0	417	0	2,083	5,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	0	1,375	3,300
16279b · Insurance-Vehicles-WW	0	167	1,250	833	2,000
16279c · Insurance-Misc-WW	0	46	0	229	550
16279d · Insurance-E&O-WW	0	46	0	229	550
16279e · Insurance-Liability-WW	0	83	0	417	1,000
16279h · Insurance-WC-WW	0	500	0	2,500	6,000
Total 16279 · Insurance-WW	0	1,117	1,250	5,583	13,400
16281 · Repairs-Equip-WW	189	417	3,045	2,083	5,000
16282 · Repairs-Vehicles-WW	2,074	417	2,848	2,083	5,000
16283. · Yard Maintenance-Mowing	0	208	0	1,042	2,500
16284 · Training-WW	50	167	1,103	833	2,000
16285 · Electricity-Lift Stations	0	417	1,755	2,083	5,000
16286 · Water-Lift Stations	0	208	555	1,042	2,500
16289 · Labor-Service Lines & Tap-WW	0	167	0	833	2,000
16294 · Travel - Lodging	0	42	0	208	500
16295 · Travel - Meals	0	17	0	83	200
16296 · Travel - Rental Car	0	17	0	83	200
16297 · Small Equipment Purchaes-WW	0	83	0	417	1,000
Total Wastewater-Expense	74,374	91,819	433,532	459,094	1,101,825
Total Expense	74,374	91,819	433,532	459,094	1,101,825
Net Ordinary Income	5,935	9,956	69,781	49,781	119,475
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	0	41,671	0	0
17201 · Equipment-WW	1,479	0	9,056	0	0
17211 · Capital Outlay Grinder Pumps-WW	18,904	8,333	41,349	41,667	100,000
Total Capital Outlay-WW	20,383	8,333	92,076	41,667	100,000
Total Other Expense	20,383	8,333	92,076	41,667	100,000
Net Other Income	(20,383)	(8,333)	(92,076)	(41,667)	(100,000)
Net Income	**(14,448)**	**1,623**	**(22,295)**	**8,115**	**19,475**

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

	May 21	Budget	Jan - May 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	68,393	104,167	614,247	520,833	1,250,000
34215 · Assessments-Prior to 97	2,576	833	19,494	4,167	10,000
34220 · Late Fee	3,045	1,667	21,618	8,333	20,000
34225 · Late Fee- Prior	15	125	764	625	1,500
34235 · Lien Fees	2,400	2,083	23,623	10,417	25,000
34240 · Deed Admin Fee	2,285	333	33,156	1,667	4,000
34245 · Returned Check Fee	0	3	0	17	40
34250 · Filing Fees	240	250	1,822	1,250	3,000
34255 · Driveway	240	292	1,920	1,458	3,500
34265 · Attorney Fees	5,042	1,667	19,673	8,333	20,000
34270 · Allocation to Maintenance Fund	(27,083)	(27,083)	(135,417)	(135,417)	(325,000)
34275 · Interest-RC	192	83	1,121	417	1,000
Total Road Construction-Revenue	57,345	84,420	602,020	422,100	1,013,040
Total Income	57,345	84,420	602,020	422,100	1,013,040
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	6,910	10,100	35,156	50,500	121,200
36224 · Admin Allocations from Water-RC	7,097	5,192	61,155	25,960	62,304
36229 · Maint Agreement-Incode-RC	0	833	626	4,167	10,000
36239 · Field Equip Rental	0	125	0	625	1,500
36241 · Repair & Maint-RC	0	42	0	208	500
36245 · Damage Claims	0	4	0	21	50
36258 · Misc	0	417	0	2,083	5,000
36263 · Postage	0	667	947	3,333	8,000
36268 · Filing Fees	500	417	3,062	2,083	5,000
36270 · Bad Debt	0	3,750	0	18,750	45,000
36271 · CC Fees	551	1,000	7,705	5,000	12,000
36272 · Attorney Fees (County)	0	2,500	14,208	12,500	30,000
36273 · Taxes- Property	0	125	0	625	1,500
36274 · Accounting	792	917	4,613	4,583	11,000
36276 · Audit-RC	0	833	5,280	4,167	10,000
36277 · Engineering-RC	0	11,667	31,445	58,333	140,000
36278 · Legal-RC	0	2,500	0	12,500	30,000
36279 · Insurance					
36279h · Insurance- WC	0	750	0	3,750	9,000
Total 36279 · Insurance	0	750	0	3,750	9,000

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

	May 21	Budget	Jan - May 21	YTD Budget	Annual Budget
36280 · Other Professional Fees	0	83	0	417	1,000
36294 · Road Fees Written Off	0	2,083	0	10,417	25,000
36295 · Lien Fees Written Off	0	417	0	2,083	5,000
36296 · Road Late Fees Written Off	0	417	0	2,083	5,000
36297 · Road Prior Written Off	0	1,250	0	6,250	15,000
36298 · Attorney Fees Written Off	0	1,250	0	6,250	15,000
Total Road Construction-Expense	15,850	47,338	164,198	236,689	568,054
Total Expense	15,850	47,338	164,198	236,689	568,054
Net Ordinary Income	41,495	37,082	437,823	185,411	444,986
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37210 · Equipment-RC	0	0	128	0	0
37285 · Capital Outlay-RC	56,935	36,250	168,580	181,250	435,000
Total Road Construction-Capital	56,935	36,250	168,708	181,250	435,000
Total Other Expense	56,935	36,250	168,708	181,250	435,000
Net Other Income	(56,935)	(36,250)	(168,708)	(181,250)	(435,000)
Net Income	**(15,440)**	**832**	**269,115**	**4,161**	**9,986**

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

	May 21	Budget	Jan - May 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34160 · Other-RM	0	12,500	0	62,500	150,000
34165 · FEMA Payments	0	12,500	0	62,500	150,000
34176 · Transfer from Road Construction	27,083	27,083	135,417	135,417	325,000
Total Road Maintenance-Revenue	27,083	52,083	135,417	260,417	625,000
Total Income	27,083	52,083	135,417	260,417	625,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	7,837	10,100	31,382	50,500	121,200
36127 · Repairs- Contracted-RM	0	4,167	0	20,833	50,000
36128 · Contract Labor- RM	0	4,167	0	20,833	50,000
36139 · Field Equipment Rental- RM	0	2,083	16,124	10,417	25,000
36141 · R&M-RM	0	1,667	0	8,333	20,000
36142 · Materials-RM	124	24,583	11,284	122,917	295,000
36144 · Safety Supplies-RM	156	417	224	2,083	5,000
36145 · Uniforms	0	0	160	0	0
36146 · Equip. Small	0	83	0	417	1,000
36147 · Permit Fees	0	208	0	1,042	2,500
36148 · Materials- Hauling-RM	0	1,250	9,430	6,250	15,000
36174 · Accounting	180	167	1,048	833	2,000
36176 · Audit-RM	0	333	1,200	1,667	4,000
36177 · Engineering-RM	0	1,667	0	8,333	20,000
36178 · Legal-RM	0	167	0	833	2,000
36179 · Insurance-WC-RM	0	42	0	208	500
36181 · Repairs- Equip-RM	0	417	1,246	2,083	5,000
36182 · Repairs- Vehicles-RM	0	417	2,532	2,083	5,000
Total Road Maintenance-Expense	8,297	51,933	74,631	259,667	623,200
Total Expense	8,297	51,933	74,631	259,667	623,200
Net Ordinary Income	18,787	150	60,786	750	1,800
Net Income	**18,787**	**150**	**60,786**	**750**	**1,800**

Bastrop WCID No 2 - Standby
Actual vs Budget
May 2021

	May 21	Budget	Jan - May 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	180	417	540	2,083	5,000
25500 · TV Standby	120	417	1,345	2,083	5,000
25600 · Late Fees	0	0	195	0	0
25700 · Lien Fees	0	0	48	0	0
25710 · Attorney Fees	0	0	417	0	0
Total Income	300	833	2,545	4,167	10,000
Expense					
27110 · Admin Allocations	0	417	0	2,083	5,000
27135 · Filing Fees	0	0	0	0	0
27142 · Fees Written Off	120	0	2,814	0	0
27145 · Lien Fees Written Off	0	0	0	0	0
27146 · Late Fees Written Off	0	0	0	0	0
27160 · Accounting	180	167	1,048	833	2,000
27170 · Audit	0	208	1,200	1,042	2,500
27175 · Attorney Fees Expense	0	0	1,056	0	0
27190 · Legal	0	42	0	208	500
Total Expense	300	833	6,119	4,167	10,000
Net Ordinary Income	0	0	(3,573)	0	0
Net Income	**0**	**0**	**(3,573)**	**0**	**0**

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

		May 31, 21
ASSETS		
Current Assets		
Checking/Savings		
11110 · Operating - Water		625,440.43
11220 · TWDB WW		572.00
Total Checking/Savings		626,012.43
Other Current Assets		
Accounts Receivable		
11150 · Accounts Receivable-W	30,057.76	
11250 · Accounts Receivable - WW	11,328.08	
Total Accounts Receivable		41,385.84
11120 · Petty Cash		215.00
11130 · Cash Drawer		250.00
11140 · Time Deposits-W		2,908,664.47
11160 · Allowance for Doubtful-W		(10,176.94)
11171 · Due from Standby-W		180.00
11172 · Due from RM-W		8,296.50
11173 · Due from RC-W		14,799.13
11175 · FEMA Receivable		23,500.00
11180 · Utility Deposits-W		920.00
11230 · Time Deposits-WW		1,074,148.08
11260 · Allowance for Doubtful-WW		(4,414.45)
11274 · Deferred Outflow - Retirement		55,581.00
Total Other Current Assets		4,113,348.63
Total Current Assets		4,739,361.06
Fixed Assets		
11190 · Accumulated Depreciation-W		(3,537,243.72)
11191 · Land-W		85,504.00
11192 · Bldgs & Equipment-W		5,702,857.19
11290 · Accumulated Depreciation-WW		(3,528,574.32)
11291 · Land-WW		14,525.00
11292 · Bldgs & Equipment-WW		7,998,503.63
Total Fixed Assets		6,735,571.78
TOTAL ASSETS		**11,474,932.84**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
12000 · Accounts Payable		(50,241.17)
Total Accounts Payable		(50,241.17)
Other Current Liabilities		
12140 · Accrued Salaries		4,003.42
12144 · FSA Employee Flexible Spending		20,496.28
12145 · Benefit Liability		(3,504.36)
12160 · Deposits		269,650.00
12170 · Due to TCEQ-W		2,943.49
12188 · Due to Others		0.30

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

	May 31, 21
12190 · Unclaimed Property	1,157.02
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	1,593.75
12271 · Equipment Lease Payable-WF	46,172.88
12280 · Bonds Payable-TWDB-WW	5,060,000.00
12281 · Bond Interest Payable	73,227.90
Total Other Current Liabilities	5,499,240.68
Total Current Liabilities	5,448,999.51
Total Liabilities	5,448,999.51
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	(93,078.51)
Total Equity	6,025,933.33
TOTAL LIABILITIES & EQUITY	**11,474,932.84**

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

	May 31, 21
ASSETS	
Current Assets	
Checking / Savings	
31210 · Road Const Operating	322,096.95
Total Checking / Savings	322,096.95
Other Current Assets	
31230 · Time Deposits-RC	754,057.00
31250 · Accounts Receivable-RC	2,703,420.44
31260 · Allowance for Doubtful-RC	(1,782,735.70)
31277 · FEMA Receivable	231,464.68
Total Other Current Assets	1,906,206.42
Total Current Assets	2,228,303.37
TOTAL ASSETS	**2,228,303.37**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	12,568.89
Total Accounts Payable	12,568.89
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	920,567.68
32150 · Due to Water-RM	8,296.50
32250 · Due to Water-RC	14,799.13
32257 · FEMA Funds Deferred Revenue	231,464.68
Total Other Current Liabilities	1,175,127.99
Total Current Liabilities	1,187,696.88
Total Liabilities	1,187,696.88
Equity	
33130 · Fund Balance-RM	497,233.32
33220 · Fund Balance-RC	213,472.71
Net Income	329,900.46
Total Equity	1,040,606.49
TOTAL LIABILITIES & EQUITY	**2,228,303.37**

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

	May 31, 21
ASSETS	
Current Assets	
Checking / Savings	
21100 · Standby Operating	96,927.67
Total Checking / Savings	96,927.67
Other Current Assets	
21500 · Accounts Receivable	487,692.03
21600 · Allowance for Bad Debts	(494,398.40)
Total Other Current Assets	(6,706.37)
Total Current Assets	90,221.30
TOTAL ASSETS	**90,221.30**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	180.00
22740 · Unclaimed Property	3.10
Total Other Current Liabilities	183.10
Total Current Liabilities	183.10
Total Liabilities	183.10
Equity	
23010 · Fund Balance	93,611.32
Net Income	(3,573.12)
Total Equity	90,038.20
TOTAL LIABILITIES & EQUITY	**90,221.30**

Bastrop County Water Control & Improvement District No. 2

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	05/28/2021	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