



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

November 30, 2020

Cash Flow Report - Operating Water Account

As of November 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2020				\$781,946.59
Receipts				
	Payment from Standby Fund		213.75	
	Payment from Road Fund		8,295.22	
	Payment from Road Fund - AP Allocation		20,348.97	
	Interest Earned on Checking		32.13	
	Accounts Receivable-W		327,023.05	
	Accounts Receivable - Pump/TWDB Reserve		6,395.82	
Total Receipts				362,308.94
Disbursements				
23996	Cory Stanley	VOID: John Deere Tractor Delivery Fee	0.00	
23999	Alma Rodriguez.	Mileage	(82.28)	
24000	AT&T Mobility	Telephone Expense	(474.25)	
24001	BlueCross BlueShield of Texas	Insurance	(15,109.60)	
24002	Dickens Locksmith, Inc.	Locksmith	(172.50)	
24003	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(142.44)	
24004	Lowe's Business Account	Materials	(2,186.72)	
24005	Time Warner Cable	Telephone/Internet	(120.62)	
24006	Tractor Supply Co	Materials	(30.71)	
24007	Wells Fargo Vendor Fin Serv	Equipment Lease	(451.86)	
24008	Ameriflex Business Solutions.	Insurance FSA Fees	(85.00)	
24009	Ameritas Life Insurance Corp	Insurance	(676.24)	
24010	ASCO Equipment Inc	Equipment	(146.48)	
24011	AT&T	Telephone Expense - Lift Station	(137.40)	
24012	BOXX Modular Inc.	Office Rental	(1,204.00)	
24013	Card Service Center	Credit Card Expense	(3,531.56)	
24014	Ferguson Enterprises, Inc. #1105	Maintenance	(2,933.01)	
24015	J&S Water Well	McCallister Road Test Well	(18,300.00)	
24016	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
24017	Matrix Imaging Solutions (C)	Printing	(323.76)	
24018	McCoy's Building Supply Corp	Materials	(372.12)	
24019	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(4,627.51)	
24020	Shaun K Moore	Building	(7,600.00)	
24021	TLC Office Systems	Computer	(12.00)	
24022	Tyler Walsh	Refund - Bobcat Repairs	(533.22)	
24023	Waste Connections	Garbage	(83.93)	
24024	Wex Bank	Fuel	(1,413.75)	
24025	Amegy Bank of Texas	Bond Issues Series 2016	(350,499.50)	
24026	Aqua Beverage Company	Drinking Water	(32.99)	
24027	Aqua Water Supply Corporation	Water Samples	(200.00)	
24028	Badger Meter Inc	Maintenance Agreement	(780.00)	
24029	Barnard Tire & Auto	Maintenance & Repair	(421.98)	
24030	Bastrop Copier	Office Supplies	(18.00)	
24031	Cintas Corporation #86	Uniforms	(1,313.99)	
24032	Esquivel Enterprise	Cleaning	(400.00)	
24033	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(101.94)	
24034	H&H Oil	Repairs	(125.00)	
24035	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
24036	Johnson Lab & Supply Inc.	Materials & Maintenance	(390.12)	
24037	La Grange NAPA	Repair Vehicle	(306.41)	
24038	Lost Pine Full Service Car Wash Oil & Lub	Repair Vehicle	(7.00)	

Cash Flow Report - Operating Water Account

As of November 30, 2020

Num	Name	Memo	Amount	Balance
Disbursements				
24039	Lost Pines Truck Diesel	Maintenance & Repair	(2,568.71)	
24040	McLean & Howard, LLP	Legal Fees	(1,375.00)	
24041	Professional Image Communications	Answering Service	(190.00)	
24042	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
24043	TCEQ	Water System Fee FY20	(4,263.00)	
24044	Time Warner Cable	Telephone/Internet	(125.98)	
24045	TLC Office Systems	Computer	(1,335.00)	
24046	TRWA	2021 Eminent Domain Filing	(100.00)	
24047	Tyler Technologies Inc	Maint Agreement Incode	(359.62)	
24048	Robert C Runkle Jr	Customer Deposit Refund	(220.61)	
24049	Lawrence & Rachel Stevenson	Customer Deposit Refund	(141.08)	
24050	Thomas Thompson	Customer Deposit Refund	(27.42)	
24051	Kathryn & Stephen Garrett	Customer Deposit Refund	(66.56)	
24052	Meagan & Brian Webb	Customer Deposit Refund	(23.43)	
24053	Jodi Fisher	Customer Deposit Refund	(125.79)	
24054	Colleen O'Neill	Customer Deposit Refund	(83.35)	
24055	Ashtynn Smith & Derek Bennett	Customer Deposit Refund	(171.31)	
24056	Niki Dougherty	Customer Deposit Refund	(64.89)	
24057	Lewis & Stefanie Pantalone	Customer Deposit Refund	(27.85)	
24058	Ameriflex Business Solutions.	Insurance FSA Fees	(9.88)	
24059	Bastrop WCID No 2 - W/W	WasteWater Service	(411.52)	
24060	DPC Industries, Inc.	Chemicals	(340.00)	
24061	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(5,641.04)	
24062	Frontier Communications	Answering Service	(69.99)	
24063	Humana Hlth Plan TX	Insurance Premium	(219.16)	
24064	Hydro Source Services, Inc.	Grinder Pump & Repair	(3,147.99)	
24065	Johnson Lab & Supply Inc.	Materials & Maintenance	(147.00)	
24066	Quadient Inc	Office Equip Lease	(151.66)	
24067	Unum Life Insurance Company	Insurance Premium	(576.92)	
24068	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(6,842.31)	
EFT	Bluebonnet Electric Coop	Utility Expense	(5,658.69)	
EFT	City of Bastrop	Purchase Sewer Service	(10,996.90)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,502.60)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 10/21/2020-11/03/2020	(19,194.06)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 10/21/2020-11/03/2020	(103.62)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 11/04/2020-11/17/2020	(18,441.50)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 11/04/2020-11/17/2020	(969.17)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 11/17/2020	(8,856.49)	
PAYROLL	Alliance Payroll	Payroll Fees	(364.11)	
PAYROLL	United States Treasury	Payroll Liabilites	(14,559.86)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB	(36,749.92)	
Total Disbursements				(567,047.23)
BALANCE AS OF 11/30/2020				\$577,208.30

Cash Flow Report - TWDB WW Account

As of November 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2020				\$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 11/30/2020				\$572.00

Cash Flow Report - Standby Operating Account

As of November 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2020				\$90,840.54
Receipts				
	Accounts Receivable		3,312.63	
Total Receipts				3,312.63
Disbursements				
3994	Bastrop WCID No 2 Water	AP	(213.75)	
Total Disbursements				(213.75)
BALANCE AS OF 11/30/2020				<u>\$93,939.42</u>

Cash Flow Report - Road Const Operating Account

As of November 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2020				\$63,923.54
Receipts				
	Wire Transfer to Checking		50,000.00	
	Accounts Receivable		154,308.22	
	Accounts Receivable - Standby Funds		90.00	
Total Receipts				204,398.22
Disbursements				
5259	Comal County	VOID: 04-08-1278 (R25706) Mitchell Huser Case#	0.00	
5322	Bastrop County, Commissioner Precinct 1	Repairs	(39,115.50)	
5323	Travis County	Filing Fees - Michael Mayfield 05-22-1247 R27297	(80.00)	
5324	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 02-02-0162 R34644 Michael Mayfield	(8.00)	
5325	973 Materials, LLC	Recycled Base	(827.92)	
5326	BEFCO Engineering, Inc.	Engineering Fees	(29,895.00)	
5327	K3 Transport LLC	Materials	(1,388.33)	
5328	Matrix Printing Solutions	Postage	(2,103.38)	
5329	McCreary, Veselka, Bragg & Allen PC	Filing Fees - 04-02-0354 R22273 Arthur Reyes	(55.00)	
5330	Midtex Materials LLC	Limestone Base	(10,823.32)	
5331	Sarah Loucks, Bastrop Cty Dist. Clerk	VOID: Filing Fees - 04-08-1278 (R25706) Mitchell	0.00	
5332	973 Materials, LLC	Recycled Base	(736.49)	
5333	Alliance Engineering Group, Inc.	Tahitian Village Roadway Improvements Project A	(500.00)	
5334	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(28,644.19)	
5335	McCreary, Veselka, Bragg & Allen PC	Legal Fees	(3,627.75)	
5336	Smith Supply Company	Capital Outlay	(51.95)	
5337	WJC Constructors, LLC	Pay App #6 - Roads	(35,581.68)	
5338	973 Materials, LLC	Recycled Base	(2,763.87)	
5339	K3 Transport LLC	Materials	(2,196.40)	
5340	Midtex Materials LLC	Limestone Base	(19,698.88)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(357.62)	
FEES	Bastrop WCID No 2 RC	Transfer to Standby	(90.00)	
Total Disbursements				(178,545.28)
BALANCE AS OF 11/30/2020				\$89,776.48

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of November 30, 2020

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		0.05 %	642,110.38	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	560,152.18	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,246.23	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,898.85	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		0.13 %	457,196.49	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.13 %	1,269,977.90	Water
TEXPOOL (XXXX0003)	02/04/2020		0.13 %	613,158.31	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	577,208.30	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$4,337,520.64	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	93,939.42	Standby Operating
Totals for Standby Fund:				\$93,939.42	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	502,762.67	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	89,776.48	Road Const Operating
Totals for Roads Fund:				\$592,539.15	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$5,023,999.21	

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

	Nov 20	Budget	Jan - Nov 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	141,062	129,167	1,417,542	1,420,833	1,550,000
14115 · Water Late Charge Income	1,376	2,708	11,148	29,792	32,500
14120 · TV Tap Fees	39,050	16,250	314,650	178,750	195,000
14125 · Capital Reserve Fee	16,483	6,708	156,263	73,792	80,500
14130 · Water Line Bore	4,150	3,333	27,000	36,667	40,000
14135 · Water Line Extension	0	625	0	6,875	7,500
14145 · Returned Check Fee	0	17	0	183	200
14148 · Pools	0	25	275	275	300
14150 · Maps Sold	0	21	100	229	250
14155 · Office Rents	275	275	3,025	3,025	3,300
14160 · Other Income-W	40	5,417	1,860	59,583	65,000
14170 · Reconnect Fee	1,000	1,250	5,100	13,750	15,000
14175 · Interest-W	269	1,667	10,023	18,333	20,000
14180 · Copies & Faxes	0	4	1	46	50
14190 · Irrigation Systems	0	25	0	275	300
14197 · Proceeds from Sale	0	0	323,417	0	0
Total Water-Revenue	203,705	167,492	2,270,403	1,842,408	2,009,900
Total Income	203,705	167,492	2,270,403	1,842,408	2,009,900
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	46,632	54,167	488,984	595,833	650,000
16100b · Over Time	1,277	1,500	18,886	16,500	18,000
16100c · Double Time	304	208	1,953	2,292	2,500
16100e · Holiday	2,414	3,208	27,937	35,292	38,500
16100f · Annual Leave	212	2,083	20,407	22,917	25,000
16100g · Sick	1,104	1,042	14,275	11,458	12,500
16100h · Personal Time	0	250	1,967	2,750	3,000
16100k · FICA	4,632	5,000	44,539	55,000	60,000
16100m · Retirement-Life	3,705	5,417	44,336	59,583	65,000
16100n · SUI	58	167	2,173	1,833	2,000
16100o · Longevity Pay	10,460	958	10,460	10,542	11,500
16100p · FUTA	22	83	663	917	1,000
16100q · On Call Pay	347	417	23,030	4,583	5,000
16100r · Child Support	0	0	0	0	0
Total 16100 · Payroll	71,167	74,500	699,609	819,500	894,000
16110 · Health Insurance					
16110a · Insurance-Medical	14,459	14,583	170,785	160,417	175,000
16110b · Insurance-Dental	485	583	5,485	6,417	7,000
16110c · Insurance-Vision	275	146	2,544	1,604	1,750
16110d · HSA	0	125	0	1,375	1,500
16110e · Insurance-Life	547	625	5,885	6,875	7,500
Total 16110 · Health Insurance	15,766	16,062	184,699	176,688	192,750

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

	Nov 20	Budget	Jan - Nov 20	YTD Budget	Annual Budget
16116 · Office Building Rental	1,722	1,333	18,256	14,667	16,000
16117 · Payroll Service Fee	364	400	3,055	4,400	4,800
16118 · Hand Tools	0	417	1,386	4,583	5,000
16120 · Wellness Program	0	83	0	917	1,000
16121 · Uniforms-W	0	958	6,288	10,542	11,500
16122 · Mileage	108	625	902	6,875	7,500
16123 · Vehicle Usage	0	167	0	1,833	2,000
16124 · Admin Allocations	(13,994)	(7,542)	(83,233)	(82,958)	(90,500)
16125 · PPE Allocations	(13,708)	(13,958)	(137,011)	(153,542)	(167,500)
16125a · EOM Salary Reimburs from WW	(11,405)	(10,417)	(100,321)	(114,583)	(125,000)
16126 · Answering Service	190	208	2,090	2,292	2,500
16127 · Repairs-Contracted-W	0	125	0	1,375	1,500
16128 · Maint Agreement-Hand Held	0	208	1,560	2,292	2,500
16128a · Contracted Taps - Water	0	583	0	6,417	7,000
16129 · Maint Agreement-Incode-W	0	1,083	12,178	11,917	13,000
16130 · Office Equip Lease	604	1,250	8,874	13,750	15,000
16131 · Pest Control	0	25	0	275	300
16133 · Water Well Admin Service Fee	0	25	0	275	300
16133a · Security Agreement	0	0	1,835	0	0
16134 · Cleaning-Office	200	0	2,200	0	0
16135 · Garbage	84	83	923	917	1,000
16136 · Cleaning-Maint Building	200	250	2,200	2,750	3,000
16137 · Backflow Inspection	0	0	375	0	0
16138 · Chemicals-Chlorine	0	1,458	16,246	16,042	17,500
16138a · Contract Labor	0	417	0	4,583	5,000
16139 · Field Equip Rental-W	0	833	1,463	9,167	10,000
16140 · Fuel-W	885	1,167	9,408	12,833	14,000
16141 · Repairs & Maint-W	2,448	1,500	11,305	16,500	18,000
16142 · Materials-W	1,303	5,417	71,334	59,583	65,000
16143 · Water Testing-W	0	0	1,600	0	0
16144 · Safety Supplies-W	0	333	1,831	3,667	4,000
16145 · Damage Claims	0	2,083	0	22,917	25,000
16146 · Water Samples	0	1,000	5,833	11,000	12,000
16147 · Repairs & Maint-Water Well	590	2,083	38,795	22,917	25,000
16149 · Computer-W	1,335	2,083	27,396	22,917	25,000
16150 · Depreciation-W	16,764	20,000	184,403	220,000	240,000
16151 · Dues & Subscriptions	0	67	1,135	733	800
16152 · Election Costs	0	250	0	2,750	3,000
16153 · Fax	0	8	0	92	100
16154 · Late Fees-W	38	125	93	1,375	1,500
16155 · Internet	121	167	2,303	1,833	2,000
16156 · Printing-W	472	833	4,458	9,167	10,000
16156a · Janitorial Supplies	0	17	0	183	200
16157 · Office Supplies-W	168	417	3,065	4,583	5,000
16158 · Misc-W	23	5,000	897	55,000	60,000
16159 · Medical-W	0	42	440	458	500
16160 · Misc Office-W	140	208	3,013	2,292	2,500
16161 · Pre-Employment Screening	365	42	1,090	458	500
16162 · Random Drug Screening	76	0	76	0	0
16163 · Postage & Delivery	145	1,250	9,114	13,750	15,000
16164 · Public Notice	0	250	2,073	2,750	3,000

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

	Nov 20	Budget	Jan - Nov 20	YTD Budget	Annual Budget
16165 · Telephone-W	207	833	6,981	9,167	10,000
16166 · License-W	0	208	222	2,292	2,500
16166a · Advertising	0	42	0	458	500
16167 · Bank Fees-W	30	42	460	458	500
16168 · Filing Fees-W	0	0	0	0	0
16169 · TCEQ Fees-W	2,132	667	2,132	7,333	8,000
16171 · CC Fees	2,503	2,667	40,039	29,333	32,000
16172 · Interest Bonds-W	2,262	2,263	24,887	24,888	27,150
16174 · Accounting-W	1,370	1,667	15,861	18,333	20,000
16175 · Appraiser	0	125	0	1,375	1,500
16176 · Audit-W	0	1,250	8,640	13,750	15,000
16177 · Engineering-W	0	5,000	6,630	55,000	60,000
16178 · Legal-W	0	2,500	9,005	27,500	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	2,314	5,042	5,500
16179b · Insurance-Vehicles-W	0	142	1,208	1,558	1,700
16179c · Insurance-Misc-W	0	17	984	183	200
16179d · Insurance-E&O-W	0	42	551	458	500
16179e · Insurance-Liability-W	0	75	1,402	825	900
16179f · Insurance-Bonding	0	25	796	275	300
16179g · Insurance-FSA	74	417	1,099	4,583	5,000
16179h · Insurance-WC-W	0	333	3,953	3,667	4,000
16179i · Insurance- Wells	0	458	0	5,042	5,500
Total 16179 · Insurance-W	74	1,967	12,307	21,633	23,600
16180 · Repairs-Bldg-W	200	1,667	698	18,333	20,000
16181 · Repairs-Equip-W	0	417	4,830	4,583	5,000
16182 · Repairs-Vehicles-W	1,284	500	10,761	5,500	6,000
16182a · Yard Maintenance-Mowing	0	1,250	10,440	13,750	15,000
16183 · Travel					
16183a · Travel-Air	0	42	255	458	500
16183b · Travel-Lodging	0	333	400	3,667	4,000
16183c · Travel-Meals	0	83	620	917	1,000
16183d · Travel-Rental Car	0	21	0	229	250
Total 16183 · Travel	0	479	1,274	5,271	5,750
16184 · Training-W	0	417	508	4,583	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	208	2,611	2,292	2,500
16185b · Electricity-Office Bldg	0	667	4,054	7,333	8,000
16185c · Electricity-Wells	0	3,333	44,541	36,667	40,000
16185d · Electricy-WW Lift Station	0	42	0	458	500
Total 16185 · Electricity	0	4,250	51,207	46,750	51,000

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

	Nov 20	Budget	Jan - Nov 20	YTD Budget	Annual Budget
16186 · Water-Maint Bldg	205	142	1,909	1,558	1,700
16187 · Water-Office Bldg	58	158	832	1,742	1,900
16188 · Computer Supplies	0	833	3,992	9,167	10,000
16189 · Labor-Service Lines & Tap-W	0	2,083	1,500	22,917	25,000
16195 · Meter Testing Charges	0	0	95	0	0
16196 · Permits	0	100	0	1,100	1,200
16197 · Small Equipment Purchases	0	333	576	3,667	4,000
16199 · Communication / Radios	0	2,083	3,058	22,917	25,000
Total Water-Expense	86,497	147,462	1,242,079	1,622,088	1,769,550
Total Expense	86,497	147,462	1,242,079	1,622,088	1,769,550
Net Ordinary Income	117,208	20,029	1,028,323	220,321	240,350
Other Income/Expense					
Other Income					
14000 · Assigned Surplus	0	82,054	0	902,596	984,650
Total Other Income	0	82,054	0	902,596	984,650
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,917	17,667	32,083	35,000
17101 · Equipment-W	624	3,333	29,472	36,667	40,000
17102 · Meters-W	0	833	11,546	9,167	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	18,333	20,000
17104 · Software-W	0	2,083	0	22,917	25,000
17106 · Line Extension-W	0	4,167	4,200	45,833	50,000
17107 · Buildings-W	17,174	8,333	52,918	91,667	100,000
17108 · Water Line Improvements-W	11,288	62,500	51,156	687,500	750,000
17109 · Capital Outlay Culverts-W	0	2,500	44,169	27,500	30,000
17110 · Capital Outlay-W	0	0	3,500	0	0
17115 · Water Tank Main - W	49,900	8,333	138,100	91,667	100,000
17121 · Water Well Cap Improv-W	0	5,417	36,700	59,583	65,000
Total Capital Outlay-W	78,986	102,083	389,428	1,122,917	1,225,000
Total Other Expense	78,986	102,083	389,428	1,122,917	1,225,000
Net Other Income	(78,986)	(20,029)	(389,428)	(220,321)	(240,350)
Net Income	38,222	0	638,895	(0)	0

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

	Nov 20	Budget	Jan - Nov 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	60,152	58,792	672,436	646,708	705,500
14216 · Commercial WW Fees	3,034	2,083	37,516	22,917	25,000
14220 · WW Bore	1,430	1,667	6,700	18,333	20,000
14225 · WW Tap Fees	51,000	23,333	315,917	256,667	280,000
14230 · Pump Maintenance	0	500	554	5,500	6,000
14235 · Debt Service Reserve Fee	6,504	9,167	56,898	100,833	110,000
14275 · Interest-WW Reserve	0	25	0	275	300
14276 · Interest-WW	84	1,250	3,819	13,750	15,000
Total Wastewater-Revenue	122,204	96,817	1,093,838	1,064,983	1,161,800
Total Income	122,204	96,817	1,093,838	1,064,983	1,161,800
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	833	5,426	9,167	10,000
16222 · W/W Salary Allocations	11,405	10,417	100,321	114,583	125,000
16229 · Maint Agreement-Incode-WW	0	333	2,351	3,667	4,000
16233 · Lift Station Admin Service Fee	0	208	1,150	2,292	2,500
16238 · W/W Chemicals	0	0	1,175	0	0
16239 · Field Equip Rental-WW	0	625	1,709	6,875	7,500
16240 · Fuel-WW	885	1,042	8,258	11,458	12,500
16241 · Repairs & Maint-WW	0	1,250	43	13,750	15,000
16242 · Materials-WW	268	3,750	28,342	41,250	45,000
16243 · Meter Testing-WW	0	19	0	206	225
16244 · Safety Supplies-WW	0	333	998	3,667	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	495	9,167	10,000
16248 · Grinder Pump Repair-WW	3,148	2,083	44,125	22,917	25,000
16249 · Computer-WW	0	0	187	0	0
16250 · Depreciation-WW	37,347	38,333	410,820	421,667	460,000
16251 · Tools	0	292	181	3,208	3,500
16257 · Office Supplies-WW	0	33	0	367	400
16258 · Misc-WW	0	83	0	917	1,000
16259 · Medical-WW	0	25	380	275	300
16260 · Op & Maint-City of Bastrop-WW	0	10,833	106,328	119,167	130,000
16265 · Telephone-WW	0	83	0	917	1,000
16266 · License-WW	0	50	0	550	600
16268 · Filing Fees-WW	0	33	400	367	400
16269 · TCEQ Fees-WW	0	267	0	2,933	3,200
16272 · Interest Bonds-WW	12,821	12,821	141,029	141,029	153,850
16274 · Accounting-WW	1,040	1,667	13,893	18,333	20,000
16276 · Audit-WW	0	1,250	7,680	13,750	15,000
16277 · Engineering-WW	0	833	0	9,167	10,000

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

	Nov 20	Budget	Jan - Nov 20	YTD Budget	Annual Budget
16278 · Legal- WW	0	417	0	4,583	5,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	2,314	3,025	3,300
16279b · Insurance-Vehicles-WW	0	167	0	1,833	2,000
16279c · Insurance-Misc-WW	0	46	984	504	550
16279d · Insurance-E&O-WW	0	46	551	504	550
16279e · Insurance-Liability-WW	0	83	1,402	917	1,000
16279h · Insurance-WC-WW	0	500	3,953	5,500	6,000
Total 16279 · Insurance-WW	0	1,117	9,204	12,283	13,400
16280 · Repairs-Bldg WW	0	0	19	0	0
16281 · Repairs-Equip-WW	0	417	5,693	4,583	5,000
16282 · Repairs-Vehicles-WW	1,284	333	6,852	3,667	4,000
16283 · Yard Maintenance-Mowing	0	208	0	2,292	2,500
16284 · Training-WW	0	83	2,252	917	1,000
16285 · Electricity-Lift Stations	0	417	4,061	4,583	5,000
16286 · Water-Lift Stations	148	667	1,498	7,333	8,000
16289 · Labor-Service Lines & Tap-WW	0	167	0	1,833	2,000
16294 · Travel - Lodging	0	42	0	458	500
16295 · Travel - Meals	0	17	0	183	200
16296 · Travel - Rental Car	0	17	0	183	200
16297 · Small Equipment Purchaes-WW	0	83	0	917	1,000
Total Wastewater-Expense	68,346	92,315	904,871	1,015,460	1,107,775
Total Expense	68,346	92,315	904,871	1,015,460	1,107,775
Net Ordinary Income	53,859	4,502	188,967	49,523	54,025
Other Income/Expense					
Other Income					
14002 · Assigned Surplus - WW	0	2,581	0	28,394	30,975
Total Other Income	0	2,581	0	28,394	30,975
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	2,917	17,667	32,083	35,000
17201 · Equipment-WW	624	3,333	29,472	36,667	40,000
17204 · Software-WW	0	0	318	0	0
17206 · WW Line Extensions-WW	0	0	750	0	0
17208 · Wastewater Improv-WW	0	833	0	9,167	10,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	19,103	0	0
Total Capital Outlay-WW	624	7,083	67,310	77,917	85,000

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

	<u>Nov 20</u>	<u>Budget</u>	<u>Jan - Nov 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total Other Expense	624	7,083	67,310	77,917	85,000
Net Other Income	(624)	(4,502)	(67,310)	(49,523)	(54,025)
Net Income	53,235	0	121,657	(0)	0

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

	Nov 20	Budget	Jan - Nov 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	134,755	104,167	845,499	1,145,833	1,250,000
34215 · Assessments-Prior to 97	5,289	833	26,315	9,167	10,000
34220 · Late Fee	4,899	2,083	24,009	22,917	25,000
34225 · Late Fee- Prior	0	100	4,398	1,100	1,200
34235 · Lien Fees	5,516	2,083	30,145	22,917	25,000
34240 · Deed Admin Fee	0	100	13,176	1,100	1,200
34245 · Returned Check Fee	0	0	30	0	0
34250 · Filing Fees	0	250	424	2,750	3,000
34255 · Driveway	480	150	3,360	1,650	1,800
34265 · Attorney Fees	5,059	2,083	26,480	22,917	25,000
34270 · Allocation to Maintenance Fund	(25,000)	(25,000)	(275,000)	(275,000)	(300,000)
34275 · Interest-RC	170	83	1,633	917	1,000
Total Road Construction-Revenue	131,167	86,933	700,468	956,267	1,043,200
Total Income	131,167	86,933	700,468	956,267	1,043,200
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	7,984	6,979	76,608	76,771	83,750
36224 · Admin Allocations from Water-RC	13,994	7,542	83,233	82,958	90,500
36229 · Maint Agreement-Incode-RC	0	625	6,480	6,875	7,500
36239 · Field Equip Rental	0	125	0	1,375	1,500
36241 · Repair & Maint-RC	0	42	0	458	500
36245 · Damage Claims	0	4	0	46	50
36258 · Misc	0	417	0	4,583	5,000
36263 · Postage	0	500	7,261	5,500	6,000
36268 · Filing Fees	0	417	2,634	4,583	5,000
36270 · Bad Debt	0	3,750	0	41,250	45,000
36271 · CC Fees	358	1,000	8,468	11,000	12,000
36272 · Attorney Fees (County)	0	250	20,128	2,750	3,000
36273 · Taxes- Property	0	0	510	0	0
36274 · Accounting	715	917	9,551	10,083	11,000
36276 · Audit-RC	0	833	5,280	9,167	10,000
36277 · Engineering-RC	0	14,583	49,953	160,417	175,000
36278 · Legal-RC	0	2,500	6,480	27,500	30,000
36279 · Insurance					
36279b · Insurance- Vehicles	0	208	1,208	2,292	2,500
36279c · Insurance-Misc	0	125	984	1,375	1,500
36279h · Insurance- WC	0	500	5,249	5,500	6,000
Total 36279 · Insurance	0	833	7,441	9,167	10,000
36280 · Other Professional Fees	0	83	0	917	1,000

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

	Nov 20	Budget	Jan - Nov 20	YTD Budget	Annual Budget
36283 · Travel					
36283c · Travel- Meals	0	0	30	0	0
Total 36283 · Travel	0	0	30	0	0
36294 · Road Fees Written Off	0	2,083	0	22,917	25,000
36295 · Lien Fees Written Off	0	500	0	5,500	6,000
36296 · Road Late Fees Written Off	0	583	0	6,417	7,000
36297 · Road Prior Written Off	0	1,417	0	15,583	17,000
36298 · Attorney Fees Written Off	0	1,250	0	13,750	15,000
Total Road Construction-Expense	23,050	47,233	284,055	519,567	566,800
Total Expense	23,050	47,233	284,055	519,567	566,800
Net Ordinary Income	108,117	39,700	416,412	436,700	476,400
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	34,050	0	374,550	408,600
Total Other Income	0	34,050	0	374,550	408,600
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	38,262	73,750	729,296	811,250	885,000
Total Road Construction-Capital	38,262	73,750	729,296	811,250	885,000
Total Other Expense	38,262	73,750	729,296	811,250	885,000
Net Other Income	(38,262)	(39,700)	(729,296)	(436,700)	(476,400)
Net Income	69,855	(0)	(312,884)	0	0

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

	Nov 20	Budget	Jan - Nov 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	0	0	25,000	0	0
34160 · Other-RM	0	12,500	0	137,500	150,000
34165 · FEMA Payments	0	0	126,669	0	0
34176 · Transfer from Road Construction	25,000	25,000	275,000	275,000	300,000
Total Road Maintenance-Revenue	25,000	37,500	426,669	412,500	450,000
Total Income	25,000	37,500	426,669	412,500	450,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	5,725	6,979	60,404	76,771	83,750
36127 · Repairs- Contracted-RM	0	8,333	800	91,667	100,000
36128 · Contract Labor- RM	0	5,000	0	55,000	60,000
36129 · Maint. Agreement-Incode-RM	0	0	858	0	0
36139 · Field Equipment Rental- RM	0	2,054	12,039	22,596	24,650
36141 · R&M-RM	0	1,667	0	18,333	20,000
36142 · Materials-RM	8,029	10,417	26,470	114,583	125,000
36144 · Safety Supplies-RM	0	417	0	4,583	5,000
36146 · Equip. Small	0	83	576	917	1,000
36147 · Permit Fees	0	175	0	1,925	2,100
36148 · Materials- Hauling-RM	2,363	0	10,606	0	0
36174 · Accounting	163	167	2,171	1,833	2,000
36176 · Audit-RM	0	333	1,200	3,667	4,000
36177 · Engineering-RM	0	1,667	0	18,333	20,000
36178 · Legal-RM	0	167	0	1,833	2,000
36179 · Insurance-WC-RM	0	42	1,977	458	500
36181 · Repairs- Equip-RM	0	0	3,354	0	0
36182 · Repairs- Vehicles-RM	0	0	1,521	0	0
Total Road Maintenance-Expense	16,280	37,500	121,975	412,500	450,000
Total Expense	16,280	37,500	121,975	412,500	450,000
Net Ordinary Income	8,720	(0)	304,694	0	0
Net Income	8,720	(0)	304,694	0	0

Bastrop WCID No 2 - Standby
Actual vs Budget
November 2020

	Nov 20	Budget	Jan - Nov 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	1,535	4,583	5,000
25500 · TV Standby	0	417	120	4,583	5,000
25600 · Late Fees	0	0	60	0	0
25700 · Lien Fees	0	0	0	0	0
25710 · Attorney Fees	0	0	0	0	0
Total Income	0	833	1,715	9,167	10,000
Expense					
27110 · Admin Allocations	0	417	0	4,583	5,000
27120 · Maint. Agreement- Incode	0	0	649	0	0
27135 · Filing Fees	0	0	166	0	0
27140 · Postage	0	0	75	0	0
27160 · Accounting	163	167	2,171	1,833	2,000
27170 · Audit	0	208	1,200	2,292	2,500
27175 · Attorney Fees Expense	0	0	601	0	0
27190 · Legal	0	42	0	458	500
Total Expense	163	833	4,862	9,167	10,000
Net Ordinary Income	(163)	0	(3,147)	0	0
Other Income/Expense					
Other Expense					
27195 · Drainage	0	0	4,800	0	0
Total Other Expense	0	0	4,800	0	0
Net Other Income	0	0	(4,800)	0	0
Net Income	(163)	0	(7,947)	0	0

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of November 30, 2020

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	577,208.30
11220 · TWDB WW	572.00
Total Checking/Savings	<u>577,780.30</u>
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	38,007.43
11250 · Accounts Receivable - WW	14,085.92
Total Accounts Receivable	<u>52,093.35</u>
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,557,477.78
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	162.50
11172 · Due from RM-W	6,032.22
11173 · Due from RC-W	23,271.90
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,202,262.56
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	<u>3,851,593.92</u>
Total Current Assets	<u>4,429,374.22</u>
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,567,431.93)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(3,255,344.98)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	<u>6,439,847.30</u>
TOTAL ASSETS	<u><u>10,869,221.52</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	(270,332.96)
Total Accounts Payable	<u>(270,332.96)</u>
Other Current Liabilities	
12140 · Accrued Salaries	23,819.09
12144 · FSA Employee Flexible Spending	17,927.26
12145 · Benefit Liability	(17,788.45)
12160 · Deposits	256,550.00
12170 · Due to TCEQ-W	2,810.00
12180 · Groundwater Assessments Pay-W	13.97
12191 · FEMA Payments Deferred Revenue	23,500.00

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of November 30, 2020

	Nov 30, 20
	<hr/>
12270 · Due to TCEQ-WW	3,495.80
12280 · Bonds Payable-TWDB-WW	5,320,000.00
12281 · Bond Interest Payable	75,416.25
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Total Other Current Liabilities	5,705,743.92
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Total Current Liabilities	5,435,410.96
	<hr/>
Total Liabilities	5,435,410.96
Equity	
13110 · Unrestricted Fund Balance-W	2,059,747.21
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.00
13220 · Unrestricted Fund Balance-WW	905,603.05
13240 · Capital Assets Fund Balance-WW	(193,791.00)
Net Income	762,683.30
	<hr/>
Total Equity	5,433,810.56
	<hr/>
TOTAL LIABILITIES & EQUITY	10,869,221.52
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Bastrop WCID No 2 - Roads
Balance Sheet
As of November 30, 2020

	Nov 30, 20
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	89,776.48
Total Checking/Savings	89,776.48
Other Current Assets	
31230 · Time Deposits-RC	502,762.67
31250 · Accounts Receivable-RC	2,515,563.70
31260 · Allowance for Doubtful-RC	(1,522,026.71)
31277 · FEMA Receivable	231,464.68
Total Other Current Assets	1,727,764.34
Total Current Assets	1,817,540.82
TOTAL ASSETS	1,817,540.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	27,149.05
Total Accounts Payable	27,149.05
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	690,768.33
32150 · Due to Water-RM	6,032.22
32250 · Due to Water-RC	23,271.90
32257 · FEMA Funds Deferred Revenue	231,464.68
Total Other Current Liabilities	951,537.13
Total Current Liabilities	978,686.18
Total Liabilities	978,686.18
Equity	
33130 · Fund Balance-RM	1,538,596.70
33220 · Fund Balance-RC	(691,551.93)
Net Income	(8,190.13)
Total Equity	838,854.64
TOTAL LIABILITIES & EQUITY	1,817,540.82

**Bastrop WCID No 2 - Standby
Balance Sheet
As of November 30, 2020**

	Nov 30, 20
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	93,939.42
Total Checking/Savings	93,939.42
Other Current Assets	
21500 · Accounts Receivable	494,398.40
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	(14,135.51)
Total Current Assets	79,803.91
TOTAL ASSETS	79,803.91
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	87,585.46
Net Income	(7,947.15)
Total Equity	79,638.31
TOTAL LIABILITIES & EQUITY	79,803.91

District Debt Service Payments

07/01/2020 - 06/30/2021

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
Debt Service Payment Due 12/01/2020						
Amegy Bank of Texas	2016 - WS&D	12/01/2020	11/27/2020	260,000.00	90,499.50	350,499.50
		Total Due 12/01/2020		260,000.00	90,499.50	350,499.50
Debt Service Payment Due 06/01/2021						
Amegy Bank of Texas	2016 - WS&D	06/01/2021		0.00	87,873.50	87,873.50
		Total Due 06/01/2021		0.00	87,873.50	87,873.50
		District Total		\$260,000.00	\$178,373.00	\$438,373.00