



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

April 30, 2019

Cash Flow Report - Operating Water Account

As of April 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 04/01/2019				\$254,701.44
Receipts				
	Payment from Standby Fund		1,387.05	
	Payment from Road Fund		26,538.75	
	Payment from Road Fund		24,259.82	
	Interest Earned on Checking		37.72	
	CPR/First Aid Class		40.00	
	CD Interest - Texas Capial Bank		1,468.06	
	State Farm overpayment		175.00	
	Equipment Sold		10,040.00	
	Accounts Receivable-W		254,802.19	
	Accounts Receivable - Pump/TWDB Reserve		12,836.70	
Total Receipts				331,585.29
Disbursements				
22473	Coeus Networks	VOID: Computer Tech	0.00	
22515	Alma Rodriguez.	Mileage	(85.43)	
22516	Ameriflex Business Solutions	FSA Purchases	(60.49)	
22517	Bastrop Signs	Sign	(148.00)	
22518	BlueCross BlueShield of Texas	Insurance	(12,037.07)	
22519	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(520.00)	
22520	Lowe's Business Account	Materials	(983.02)	
22521	McCoy's Building Supply Corp	Materials	(69.96)	
22522	Time Warner Cable	Telephone/Internet	(156.38)	
22523	TxTag	Misc Office	(3.61)	
22524	Ameriflex Business Solutions	FSA Purchases	(4.37)	
22525	AT&T	Telephone Expense - Lift Station	(122.74)	
22526	Bastrop WCID No 2	Petty Cash Replenish	(83.77)	
22527	Card Service Center	Credit Card Expense	(1,549.50)	
22528	Coeus Networks	Computer Tech	(1,092.50)	
22529	Environmental Improvements, Inc	Grinder Pump Repair	(2,383.19)	
22530	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(250.30)	
22531	Fluid Meter Service, Corp	Meters	(3,667.50)	
22532	Gene Kruppa P.E.	GM Services	(1,766.54)	
22533	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
22534	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(4,273.50)	
22535	Nortex Modlar Leasing & Construction	Office Rental	(7,104.00)	
22536	Quill Corporation	Office Supplies	(118.94)	
22537	Texas Aggregates. LLC	Materials	(1,846.08)	
22538	Texas Public Service Training Academy	Training	(520.00)	
22539	Tractor Supply Co	Materials	(22.41)	
22540	Waste Connections	Garbage	(79.93)	
22541	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
22542	Wex Bank	Fuel	(1,680.70)	
22543	AT&T Mobility	Telephone Expense	(249.74)	
22544	Ameriflex Business Solutions.	Insurance FSA Fees	(78.00)	
22545	Bastrop Signs	Sign	(15.00)	
22546	Bastrop WCID No 2 - W/W	WasteWater Service	(144.14)	
22547	Bastrop WCID No 2 - Water	Purchase Water Expense	(271.86)	
22548	Cintas Corporation #86	Uniforms	(950.16)	
22549	DPC Industries, Inc.	Chemicals	(587.94)	
22550	Hi-Line Inc	Maintenance & Repairs	(146.00)	

Cash Flow Report - Operating Water Account

As of April 30, 2019

Num	Name	Memo	Amount	Balance
Disbursements				
22551	La Grange NAPA	Repair Vehicle	(166.97)	
22552	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
22553	Matrix Imaging Solutions (C)	Printing	(315.60)	
22554	McCoy's Building Supply Corp	Materials	(259.75)	
22555	McLean & Howard, LLP	Legal Fees	(2,800.00)	
22556	Tyler Technologies Inc	Maint Agreement Incode	(3,321.25)	
22557	Xerox Corporation	Office Leased Equipment	(397.20)	
22558	Dr Dennis & Linda Lee Brittain	Customer Deposit Refund	(102.89)	
22559	Dale Cook	Customer Deposit Refund	(162.28)	
22560	Austin Area Builders	Customer Deposit Refund	(136.73)	
22561	Santa Bahadur & Shrestha Sandhya	Customer Deposit Refund	(145.53)	
22562	Patrick & Kristina Saunders	Customer Deposit Refund	(108.34)	
22563	Jerry & Cathy Woods	Customer Deposit Refund	(151.85)	
22564	Bobby R & Doris Gassiott	Customer Deposit Refund	(76.03)	
22565	Jim Smith / Brandon Davis	Customer Deposit Refund	(174.34)	
22566	Jessica Reasbeck	Customer Deposit Refund	(150.10)	
22567	Paul Britt	Customer Deposit Refund	(172.77)	
22568	Lauren Palmer	Customer Deposit Refund	(60.27)	
22569	Ameriflex Business Solutions	FSA Purchases	(36.52)	
22570	Aqua Water Supply Corporation	Water Samples	(150.00)	
22571	DPC Industries, Inc.	Chemicals	(170.00)	
22572	Esquivel Enterprise	Cleaning	(400.00)	
22573	Ferguson Enterprises, Inc. #1105	Materials	(1,150.72)	
22574	Fluid Meter Service, Corp	Meter Testomg	(1,050.00)	
22575	Frontier Communications	Answering Service	(68.55)	
22576	Humana	Insurance Premium	(110.84)	
22577	Lower Colorado River Authority	Lab Fees	(375.00)	
22578	Mathis Rentals	Rentals	(785.72)	
22579	Motorola Solutions Inc.	Radios	(11,780.16)	
22580	Professional Image Communications	Answering Service	(190.00)	
22581	RDO Equipment	Equipment Repair	(314.87)	
22582	Unum Life Insurance Company	Insurance Premium	(502.21)	
22583	USABluebook	Materials & Maintenance	(229.74)	
22584	Amegy Bank of Texas	Bond Issues - Interest	(92,674.50)	
22585	Capital One Finance	Capital Outlay - Vehicles	(7,214.00)	
22586	Central Texas Regional Mobility Authority	Toll	(3.64)	
22587	Dental Select	Dental Insurance	(353.70)	
22588	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(4,301.71)	
22589	Home Depot	Materials & Maintenance	(75.77)	
22590	Neopost USA Inc.	Office Equipment Lease	(413.21)	
22591	Simpson Septic	Maintenance & Repair	(200.00)	
22592	Smith Supply Company	Materials	(471.90)	
22593	Tractor Supply Co	Materials	(161.09)	
22594	Tyler Technologies Inc	Maint Agreement Incode	(1,067.34)	
22595	US Postal Service	Post Box Rental	(235.00)	
22596	West, Davis & Company	Audit Expense	(24,000.00)	
22597	WJC Constructors, LLC	Contracted Repairs	(5,250.00)	
EFT	Bluebonnet Electric Coop	Ulility	(4,253.30)	
EFT	City of Bastrop	Purchase Sewer Service	(8,230.55)	

Cash Flow Report - Operating Water Account

As of April 30, 2019

Num	Name	Memo	Amount	Balance
Disbursements				
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(8,355.00)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(1,691.29)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Items	(102.18)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 03/27/19-04/09/19	(18,526.20)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 04/10/19-04/23/19	(18,105.03)	
PAYROLL	Alliance Payroll	Payroll Fees	(210.70)	
PAYROLL	United States Treasury	Payroll Liabilites	(11,059.80)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - March	(30,837.22)	
RCT/TRN	Bastrop WCID No 2	Transfer to Water Reserve Savings - March	(5,441.86)	
Total Disbursements				(315,484.80)
BALANCE AS OF 04/30/2019				\$270,801.93

Cash Flow Report - TWDB WW Account

As of April 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 04/01/2019				\$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 04/30/2019				\$572.00

Cash Flow Report - Standby Operating Account

As of April 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 04/01/2019				\$131,889.24
Receipts				
	Accounts Receivable		3,547.90	
Total Receipts				3,547.90
Disbursements				
3934	Bastrop WCID No 2 Water	AP & Allocation	(1,387.05)	
3935	John D Beckerley	Customer Refund	(3.10)	
3936	McCreary, Veselka, Bragg & Allen, P.C.	Attorney Fees - 06-09-0002(R51707) John D Becke	(90.90)	
Total Disbursements				(1,481.05)
BALANCE AS OF 04/30/2019				\$133,956.09

Cash Flow Report - Road Const Operating Account

As of April 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 04/01/2019				\$334,157.45
Receipts				
	To Record Cash		74,524.81	
Total Receipts				74,524.81
Disbursements				
5043	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 06-23-0001/002(R52161/R52162) Con	(94.50)	
5044	WJC Constructors, LLC	Capital Outlay	(16,025.00)	
5045	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 04-01-0113(R36645) Delores & Claude	(269.96)	
5046	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 02-05-0472(R37124) Casey Kelly	(149.19)	
5047	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 02-04-0435(R36828) Craig Allen Newe	(166.05)	
5048	TML Intergovernmental Risk Pool	Equipment Insurance	(1,039.78)	
5049	Bastrop County Sheriff	Filing Fees - 04-01-0073 Tom Barbee	(150.00)	
5050	Bastrop WCID No 2 Water	AP & Allocations	(50,798.57)	
5051	BEFCO Engineering, Inc.	Engineering Fees	(9,380.00)	
5052	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 04-01-0073 (861-21) Tom Barbee	(55.00)	
5053	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 0522-1247 (783-335) Michael & Meliss	(8.00)	
5054	Travis County Constable PCT 5	Filing Fees - 04-01-0073 (861-21) Tom Barbee	(150.00)	
5055	Bastrop County Sheriff	Filing Fees - 05-22-1247 Michael & Melissa Mayfiel	(75.00)	
5056	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 04-01-0149(R36933) Sandra Martinez	(218.70)	
5057	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 04-01-0073 (861-21) Tom Barbee	(40.00)	
5058	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 04-11-0603 (938-335) Rene Bouchard	(19.77)	
5059	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 04-09-1237 (787-21) Timothy J & Ann	(19.77)	
5060	Mathis Rentals	Field Equipment Rental	(168.00)	
5061	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 04-07-1427(R25186) Sandra Martinez-	(218.70)	
5062	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-21-0481(R35293) Ron W Bass	(450.83)	
5063	Dallas County Constable PCT 1	Filing Fees - 05-11-0787 Alvin Gay Cause 785-21	(80.00)	
5064	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 02-03-0296(R35716) North & South Pr	(229.95)	
AR	Bastrop WCID No 2 RC	To Record CC Transactions Due to Standby	(631.50)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(656.54)	
Total Disbursements				(81,094.81)
BALANCE AS OF 04/30/2019				\$327,587.45

Account Balances

As of April 30, 2019

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
UNITED TEXAS BANK (XXXX6344)	12/06/2018	05/06/2019	2.49 %	150,000.00	Water
REGIONS BANK (XXXX1889)	12/05/2018	06/02/2019	2.51 %	153,053.21	Water
BANCORPSOUTH (XXXX2871)	01/10/2019	07/09/2019	2.35 %	150,000.00	Water
SPIRIT OF TEXAS BANK (XXXX0159)	02/11/2019	08/10/2019	2.45 %	150,000.00	Water
BUSINESS BANK OF TX, NA (XXXX425)	03/05/2019	09/01/2019	2.50 %	150,000.00	Water
TEXAS CAPITAL BANK (XXXX0326)	04/04/2019	10/02/2019	2.50 %	150,000.00	Water
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		1.20 %	630,083.93	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	346,723.04	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,015.60	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,490.51	Water Cap Improv
TEXPOOL (XXXX1234)	04/30/2019		2.43 %	450,000.00	TWBD Reserve Fund
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	270,801.93	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,817,740.22	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	133,956.09	Standby Operating
Totals for Standby Fund:				\$133,956.09	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	181.69	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	327,587.45	Road Const Operating
Totals for Roads Fund:				\$327,769.14	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,279,465.45	

**Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
April 2019**

	Apr 19	Budget	Jan - Apr 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	96,332	108,333	387,604	433,333	1,300,000
14115 · Water Late Charge Income	4,209	2,083	11,020	8,333	25,000
14120 · TV Tap Fees	60,300	13,333	103,550	53,333	160,000
14125 · Capital Reserve Fee	5,256	0	20,950	0	0
14130 · Water Line Bore	7,800	2,333	12,850	9,333	28,000
14140 · Backflow Inspections	1,950	417	3,000	1,667	5,000
14145 · Returned Check Fee	0	17	0	67	200
14148 · Pools	55	23	160	92	275
14150 · Maps Sold	12	21	86	83	250
14155 · Office Rents	275	275	1,100	1,100	3,300
14160 · Other Income-W	11,010	1,000	12,869	4,000	180,000
14170 · Reconnect Fee	2,850	833	7,600	3,333	10,000
14175 · Interest-W	1,596	292	5,000	1,167	3,500
14180 · Copies & Faxes	7	4	11	17	50
14190 · Irrigation Systems	0	25	0	100	300
Total Water-Revenue	191,651	128,990	565,801	515,958	1,715,875
Total Income	191,651	128,990	565,801	515,958	1,715,875
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	43,046	56,500	186,594	226,000	678,000
16100b · Over Time	1,628	1,500	4,225	6,000	18,000
16100c · Double Time	247	208	753	833	2,500
16100e · Holiday	2,281	2,083	13,571	8,333	25,000
16100f · Annual Leave	204	2,083	3,379	8,333	25,000
16100g · Sick	311	833	1,835	3,333	10,000
16100h · Personal Time	159	292	932	1,167	3,500
16100k · FICA	3,563	6,333	17,351	25,333	76,000
16100l · 401K	0	0	0	0	0
16100m · Retirement-Life	5,939	4,500	14,725	18,000	54,000
16100n · SUTA	0	167	0	667	2,000
16100o · Longevity Pay	0	917	0	3,667	11,000
16100p · FUTA	24	83	526	333	1,000
16100q · On Call Pay	379	417	1,530	1,667	5,000
Total 16100 · Payroll	57,782	75,917	245,422	303,667	911,000
16110 · Health Insurance					
16110a · Insurance-Medical	10,925	12,917	49,847	51,667	155,000
16110b · Insurance-Dental	377	333	1,696	1,333	4,000
16110c · Insurance-Vision	86	133	337	533	1,600
16110d · HSA	0	125	0	500	1,500
16110e · Insurance-Life	468	500	1,946	2,000	6,000
Total 16110 · Health Insurance	11,856	14,008	53,826	56,033	168,100
16115 · Contracted Interim GM	935	0	4,718	0	0

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
April 2019

	Apr 19	Budget	Jan - Apr 19	YTD Budget	Annual Budget
16117 · Payroll Service Fee	211	258	1,099	1,033	3,100
16118 · Hand Tools	39	417	149	1,667	5,000
16120 · Wellness Program	0	83	0	333	1,000
16121 · Uniforms-W	0	583	2,032	2,333	7,000
16122 · Mileage	180	667	694	2,667	8,000
16123 · Vehicle Usage	0	333	0	1,333	4,000
16124 · Admin Allocations	(7,083)	(7,333)	(45,145)	(29,333)	(88,000)
16125 · PPE Allocations	(11,452)	(13,883)	(39,254)	(55,533)	(166,600)
16125a · EOM Salary Reimburs from WW	(8,575)	(13,317)	(40,412)	(53,267)	(159,800)
16126 · Answering Service	190	208	760	833	2,500
16127 · Repairs-Contracted-W	0	125	0	500	1,500
16128 · Maint Agreement-Hand Held	0	208	0	833	2,500
16128a · Contracted Taps - Water	0	583	0	2,333	7,000
16129 · Maint Agreement-Incode-W	427	1,083	1,223	4,333	13,000
16130 · Office Equip Lease	865	1,250	4,648	5,000	15,000
16131 · Pest Control	0	25	79	100	300
16133a · Security Agreement	0	25	1,954	100	300
16134 · Cleaning-Office	200	0	600	0	0
16135 · Garbage	80	83	320	333	1,000
16136 · Cleaning-Maint Building	200	250	1,000	1,000	3,000
16138 · Chemicals-Chlorine	170	1,333	2,609	5,333	16,000
16138a · Contract Labor	0	417	0	1,667	5,000
16139 · Field Equip Rental-W	1,193	833	1,472	3,333	10,000
16140 · Fuel-W	876	1,000	3,016	4,000	12,000
16141 · Repairs & Maint-W	0	1,500	0	6,000	18,000
16142 · Materials-W	6,739	5,417	14,070	21,667	65,000
16144 · Safety Supplies-W	841	333	1,100	1,333	4,000
16145 · Damage Claims	0	2,083	0	8,333	25,000
16146 · Water Samples	150	1,000	2,981	4,000	12,000
16147 · Repairs & Maint-Water Well	349	2,083	3,104	8,333	25,000
16149 · Computer-W	1,093	2,083	11,518	8,333	25,000
16150 · Depreciation-W	16,764	16,833	67,056	67,333	202,000
16151 · Dues & Subscriptions	0	67	180	267	800
16152 · Election Costs	0	250	0	1,000	3,000
16153 · Fax	0	8	0	33	100
16154 · Late Fees-W	0	125	115	500	1,500
16155 · Internet	101	167	302	667	2,000
16156 · Printing-W	491	833	2,972	3,333	10,000
16156a · Janitorial Supplies	0	17	0	67	200
16157 · Office Supplies-W	15	417	3,485	1,667	5,000
16158 · Misc-W	182	5,667	746	22,667	68,000
16159 · Medical-W	0	42	0	167	500
16160 · Misc Office-W	7,108	208	22,077	833	2,500
16161 · Pre-Employment Screening	200	42	931	167	500
16163 · Postage	235	1,250	3,861	5,000	15,000
16164 · Public Notice	0	250	0	1,000	3,000
16165 · Telephone-W	348	833	2,054	3,333	10,000
16166 · License-W	0	208	0	833	2,500
16166a · Advertising	0	42	0	167	500
16167 · Bank Fees-W	30	42	135	167	500
16169 · TCEQ Fees-W	0	667	0	2,667	8,000

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
April 2019

	Apr 19	Budget	Jan - Apr 19	YTD Budget	Annual Budget
16171 · CC Fees	1,691	2,500	9,507	10,000	30,000
16172 · Interest Bonds-W	39,387	2,375	46,337	9,500	28,500
16174 · Accounting-W	1,575	1,458	6,507	5,833	17,500
16175 · Appraiser	0	125	0	500	1,500
16176 · Audit-W	8,640	833	8,640	3,333	10,000
16177 · Engineering-W	0	3,750	12,000	15,000	45,000
16178 · Legal-W	0	2,500	5,275	10,000	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	1,833	5,500
16179b · Insurance-Vehicles-W	0	142	0	567	1,700
16179c · Insurance-Misc-W	0	17	0	67	200
16179d · Insurance-E&O-W	0	42	0	167	500
16179e · Insurance-Liability-W	0	75	0	300	900
16179f · Insurance-Bonding	0	25	0	100	300
16179g · Insurance-FSA	48	417	1,857	1,667	5,000
16179h · Insurance-WC-W	0	333	215	1,333	4,000
16179i · Insurance- Wells	0	458	0	1,833	5,500
Total 16179 · Insurance-W	48	1,967	2,072	7,867	23,600
16180 · Repairs-Bldg-W	170	2,083	1,549	8,333	25,000
16181 · Repairs-Equip-W	346	417	1,066	1,667	5,000
16182 · Repairs-Vehicles-W	0	500	3,712	2,000	6,000
16182a · Yard Maintenance-Mowing	0	1,250	3,132	5,000	15,000
16183 · Travel					
16183a · Travel-Air	0	42	337	167	500
16183b · Travel-Lodging	0	333	0	1,333	4,000
16183c · Travel-Meals	0	83	731	333	1,000
16183d · Travel-Rental Car	0	21	0	83	250
Total 16183 · Travel	0	479	1,067	1,917	5,750
16184 · Training-W	150	417	2,738	1,667	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	167	493	667	2,000
16185b · Electricity-Office Bldg	0	583	1,361	2,333	7,000
16185c · Electricity-Wells	0	3,750	9,688	15,000	45,000
16185d · Electricity-WW Lift Station	0	42	0	167	500
Total 16185 · Electricity	0	4,542	11,542	18,167	54,500
16186 · Water-Maint Bldg	0	142	413	567	1,700
16187 · Water-Office Bldg	0	158	1,473	633	1,900
16188 · Computer Supplies	0	833	236	3,333	10,000
16189 · Labor-Service Lines & Tap-W	11,000	2,083	11,750	8,333	25,000
16196 · Permits	0	100	0	400	1,200
16197 · Small Equipment Purchases	0	333	0	1,333	4,000
16199 · Communication/Radios	0	0	12,790	0	0
Total Water-Expense	145,743	136,471	479,300	545,884	1,637,650
Total Expense	145,743	136,471	479,300	545,884	1,637,650

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
April 2019

	Apr 19	Budget	Jan - Apr 19	YTD Budget	Annual Budget
Net Ordinary Income	45,909	(7,481)	86,500	(29,925)	78,225
Other Income/Expense					
Other Income					
14000 · Assigned Surplus	0	26,090	0	104,358	313,075
Total Other Income	0	26,090	0	104,358	313,075
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	3,607	6,667	31,289	26,667	80,000
17101 · Equipment-W	0	8,333	0	33,333	100,000
17102 · Meters-W	1,050	833	23,128	3,333	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	6,667	20,000
17104 · Software-W	0	2,083	10,920	8,333	25,000
17106 · Line Extension-W	0	6,250	0	25,000	75,000
17107 · Buildings-W	0	0	33,875	20,000	20,000
17108 · Water Line Improvements-W	0	2,500	0	10,000	30,000
17109 · Capital Outlay Culverts-W	0	2,500	0	10,000	30,000
17121 · Water Well Cap Improv-W	0	108	0	433	1,300
Total Capital Outlay-W	4,657	30,942	99,211	143,767	391,300
Total Other Expense	4,657	30,942	99,211	143,767	391,300
Net Other Income	(4,657)	(4,852)	(99,211)	(39,408)	(78,225)
Net Income	41,252	(12,333)	(12,711)	(69,334)	0

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
April 2019

	Apr 19	Budget	Jan - Apr 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	60,811	60,892	241,229	243,567	730,700
14220 · WW Bore	30	583	1,680	2,333	7,000
14225 · WW Tap Fees	22,524	20,167	73,013	80,667	242,000
14230 · Pump Maintenance	532	500	2,120	2,000	6,000
14235 · Debt Service Reserve Fee	7,876	12,750	31,417	51,000	153,000
14275 · Interest-WW Reserve	9	25	47	100	300
14276 · Interest-WW	1,400	667	5,305	2,667	8,000
14280 · Other Income-WW	0	0	20	0	0
Total Wastewater-Revenue	93,182	95,583	354,832	382,333	1,147,000
Total Income	93,182	95,583	354,832	382,333	1,147,000
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	583	1,872	2,333	7,000
16222 · W/W Salary Allocations	8,575	13,317	40,412	53,267	159,800
16229 · Maint Agreement-Incode-WW	0	333	0	1,333	4,000
16233 · Lift Station Admin Service Fee	0	146	0	583	1,750
16239 · Field Equip Rental-WW	1,193	833	4,086	3,333	10,000
16240 · Fuel-WW	876	875	2,768	3,500	10,500
16241 · Repairs & Maint-WW	0	1,333	0	5,333	16,000
16242 · Materials-WW	2,060	2,917	15,593	11,667	35,000
16243 · Meter Testing-WW	0	19	0	75	225
16244 · Safety Supplies-WW	841	250	841	1,000	3,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	0	3,333	10,000
16248 · Grinder Pump Repair-WW	0	1,667	10,411	6,667	20,000
16250 · Depreciation-WW	37,347	40,000	149,389	160,000	480,000
16251 · Tools	39	292	58	1,167	3,500
16257 · Office Supplies-WW	0	17	0	67	200
16258 · Misc-WW	0	50	0	200	600
16259 · Medical-WW	0	25	0	100	300
16260 · Op & Maint-City of Bastrop-WW	8,231	17,500	63,522	70,000	210,000
16265 · Telephone-WW	0	83	0	333	1,000
16266 · License-WW	0	50	0	200	600
16268 · Filing Fees-WW	0	33	400	133	400
16269 · TCEQ Fees-WW	0	267	0	1,067	3,200
16272 · Interest Bonds-WW	68,734	13,458	108,120	53,833	161,500
16274 · Accounting-WW	1,400	1,458	5,784	5,833	17,500
16276 · Audit-WW	7,680	833	7,680	3,333	10,000
16277 · Engineering-WW	0	833	0	3,333	10,000
16278 · Legal- WW	0	83	150	333	1,000
16279 · Insurance-WW					

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
April 2019

	<u>Apr 19</u>	<u>Budget</u>	<u>Jan - Apr 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
16279a · Insurance-Property-WW	0	250	0	1,000	3,000
16279b · Insurance-Vehicles-WW	0	150	0	600	1,800
16279c · Insurance-Misc-WW	0	42	0	167	500
16279d · Insurance-E&O-WW	0	42	0	167	500
16279e · Insurance-Liability-WW	0	75	0	300	900
16279h · Insurance-WC-WW	0	417	215	1,667	5,000
Total 16279 · Insurance-WW	0	975	215	3,900	11,700
16280 · Repairs-Bldg WW	0	0	1,126	0	0
16281 · Repairs-Equip-WW	346	417	424	1,667	5,000
16282 · Repairs-Vehicles-WW	0	333	514	1,333	4,000
16283 · Yard Maintenance-Mowing	0	208	0	833	2,500
16284 · Training-WW	0	83	0	333	1,000
16285 · Electricity-Lift Stations	0	417	1,051	1,667	5,000
16286 · Water-Lift Stations	0	1,000	411	4,000	12,000
16289 · Labor-Service Lines & Tap-WW	0	167	0	667	2,000
16294 · Travel - Lodging	0	42	0	167	500
16295 · Travel - Meals	0	17	0	67	200
16296 · Travel - Rental Car	0	17	0	67	200
16297 · Small Equipment Purchaes-WW	0	83	0	333	1,000
Total Wastewater-Expense	137,320	101,848	414,829	407,392	1,222,175
Total Expense	137,320	101,848	414,829	407,392	1,222,175
Net Ordinary Income	(44,138)	(6,265)	(59,997)	(25,058)	(75,175)
Other Income/Expense					
Other Income					
14002 · Assigned Surplus - WW	0	13,598	0	54,392	163,175
Total Other Income	0	13,598	0	54,392	163,175
Other Expense					
Capital Outlay-WW					
17200 · Vehcles-WW	3,607	3,333	3,607	13,333	40,000
17201 · Equipment-WW	0	250	0	1,000	3,000
17208 · Wastewater Improv-WW	0	2,083	0	8,333	25,000
17209 · Wastewater Plant-WW	0	1,667	0	6,667	20,000
Total Capital Outlay-WW	3,607	7,333	3,607	29,333	88,000
Total Other Expense	3,607	7,333	3,607	29,333	88,000
Net Other Income	(3,607)	6,265	(3,607)	25,058	75,175

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
 April 2019

	Apr 19	Budget	Jan - Apr 19	YTD Budget	Annual Budget
Net Income	(47,745)	0	(63,604)	(0)	0

Bastrop WCID No - Roads
Actual vs Budget-RC
April 2019

	<u>Apr 19</u>	<u>Budget</u>	<u>Jan - Apr 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	63,666	102,833	550,723	411,333	1,234,000
34215 · Assessments-Prior to 97	1,035	833	2,891	3,333	10,000
34220 · Late Fee	2,459	2,083	13,902	8,333	25,000
34225 · Late Fee- Prior	0	100	180	400	1,200
34235 · Lien Fees	3,219	2,083	15,990	8,333	25,000
34240 · Deed Admin Fee	5,493	100	5,493	400	1,200
34245 · Returned Check Fee	0	0	1,440	0	0
34250 · Filing Fees	241	250	1,844	1,000	3,000
34255 · Driveway	0	150	0	600	1,800
34265 · Attorney Fees	6,142	2,083	17,553	8,333	25,000
34270 · Allocation to Maintenance Fund	(25,667)	(25,667)	(102,667)	(102,667)	(308,000)
34275 · Interest-RC	0	83	0	333	1,000
Total Road Construction-Revenue	<u>56,587</u>	<u>84,933</u>	<u>507,349</u>	<u>339,734</u>	<u>1,019,200</u>
Total Income	56,587	84,933	507,349	339,734	1,019,200
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	6,002	9,592	28,289	38,367	115,100
36224 · Admin Allocations from Water-RC	6,540	7,333	43,771	29,333	88,000
36229 · Maint Agreement-Incode-RC	641	625	641	2,500	7,500
36239 · Field Equip Rental	0	125	174	500	1,500
36241 · Repair & Maint-RC	0	42	0	167	500
36242 · Materials-RC	424	0	424	0	0
36245 · Damage Claims	0	4	0	17	50
36258 · Misc	0	417	40	1,667	5,000
36263 · Postage	1	500	3,878	2,000	6,000
36268 · Filing Fees	606	417	606	1,667	5,000
36270 · Bad Debt	0	3,750	0	15,000	45,000
36271 · CC Fees	1,124	500	4,885	2,000	6,000
36272 · Attorney Fees (County)	1,641	250	11,780	1,000	3,000
36274 · Accounting	963	917	3,977	3,667	11,000
36276 · Audit-RC	5,280	10,000	5,280	10,000	10,000
36277 · Engineering-RC	0	6,250	10,520	25,000	75,000
36278 · Legal-RC	0	2,500	3,050	10,000	30,000
36280 · Other Professional Fees	0	83	0	333	1,000
36281 · Repairs-Equip-RC	43	0	43	0	0

Bastrop WCID No - Roads
Actual vs Budget-RC
April 2019

	<u>Apr 19</u>	<u>Budget</u>	<u>Jan - Apr 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
36294 · Road Fees Written Off	0	2,083	593	8,333	25,000
36295 · Lien Fees Written Off	0	500	0	2,000	6,000
36296 · Road Late Fees Written Off	0	583	0	2,333	7,000
36297 · Road Prior Written Off	0	1,417	0	5,667	17,000
36298 · Attorney Fees Written Off	0	1,250	0	5,000	15,000
Total Road Construction-Expense	<u>23,264</u>	<u>49,138</u>	<u>117,948</u>	<u>166,550</u>	<u>479,650</u>
Total Expense	<u>23,264</u>	<u>49,138</u>	<u>117,948</u>	<u>166,550</u>	<u>479,650</u>
Net Ordinary Income	33,324	35,796	389,401	173,184	539,550
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	1,621	0	6,483	19,450
Total Other Income	0	1,621	0	6,483	19,450
Other Expense					
Road Construction-Capital					
37210 · Equipment-RC	153	0	153	0	0
37285 · Capital Outlay-RC	0	46,583	5,057	186,333	559,000
Total Road Construction-Capital	<u>153</u>	<u>46,583</u>	<u>5,209</u>	<u>186,333</u>	<u>559,000</u>
Total Other Expense	<u>153</u>	<u>46,583</u>	<u>5,209</u>	<u>186,333</u>	<u>559,000</u>
Net Other Income	<u>(153)</u>	<u>(44,963)</u>	<u>(5,209)</u>	<u>(179,850)</u>	<u>(539,550)</u>
Net Income	<u>33,171</u>	<u>(9,167)</u>	<u>384,192</u>	<u>(6,666)</u>	<u>0</u>

Bastrop WCID No - Roads
Actual vs Budget-RM
April 2019

	<u>Apr 19</u>	<u>Budget</u>	<u>Jan - Apr 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	0	0	10,000	0	0
34160 · Other-RM	0	8,333	0	33,333	100,000
34176 · Transfer from Road Construction	25,667	25,667	102,667	102,667	308,000
Total Road Maintenance-Revenue	<u>25,667</u>	<u>34,000</u>	<u>112,667</u>	<u>136,000</u>	<u>408,000</u>
Total Income	25,667	34,000	112,667	136,000	408,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	5,450	4,283	10,965	17,133	51,400
36127 · Repairs- Contracted-RM	0	8,333	41,125	33,333	100,000
36128 · Contract Labor- RM	0	5,000	0	20,000	60,000
36139 · Field Equipment Rental- RM	0	1,250	168	5,000	15,000
36141 · R&M-RM	0	1,667	325	6,667	20,000
36142 · Materials-RM	32	10,417	13,233	41,667	125,000
36144 · Safety Supplies-RM	0	417	0	1,667	5,000
36146 · Equip. Small	0	83	0	333	1,000
36147 · Permit Fees	0	0	0	2,100	2,100
36160 · Misc. Office-RM	0	0	275	0	0
36174 · Accounting	219	167	904	667	2,000
36176 · Audit-RM	1,200	4,000	1,200	4,000	4,000
36177 · Engineering-RM	0	1,667	0	6,667	20,000
36178 · Legal-RM	0	167	0	667	2,000
36179 · Insurance-WC-RM	0	42	1,190	167	500
36181 · Repairs- Equip-RM	43	0	43	0	0
Total Road Maintenance-Expense	<u>6,943</u>	<u>37,492</u>	<u>69,427</u>	<u>140,067</u>	<u>408,000</u>
Total Expense	6,943	37,492	69,427	140,067	408,000
Net Ordinary Income	18,724	(3,492)	43,240	(4,067)	0

	<u>Apr 19</u>	<u>Budget</u>	<u>Jan - Apr 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Other Income/Expense					
Other Expense					
Road Maintenance-Capital					
37110 · Equipment-RM	<u>153</u>	<u>0</u>	<u>153</u>	<u>0</u>	<u>0</u>
Total Road Maintenance-Capital	<u>153</u>	<u>0</u>	<u>153</u>	<u>0</u>	<u>0</u>
Total Other Expense	<u>153</u>	<u>0</u>	<u>153</u>	<u>0</u>	<u>0</u>
Net Other Income	<u>(153)</u>	<u>0</u>	<u>(153)</u>	<u>0</u>	<u>0</u>
Net Income	<u>18,571</u>	<u>(3,492)</u>	<u>43,087</u>	<u>(4,067)</u>	<u>0</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
April 2019

	<u>Apr 19</u>	<u>Budget</u>	<u>Jan - Apr 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	348	417	1,152	1,667	5,000
25500 · TV Standby	602	417	2,112	1,667	5,000
25600 · Late Fees	510	0	930	0	0
25700 · Lien Fees	180	0	330	0	0
25710 · Attorney Fees	231	0	1,640	0	0
Total Income	1,871	833	6,163	3,333	10,000
Expense					
27110 · Admin Allocations	543	417	1,374	1,667	5,000
27135 · Filing Fees	895	0	895	0	0
27155 · Miscellaneous Expense	0	0	175	0	0
27156 · Customer Refunds	3	0	3	0	0
27160 · Accounting	219	167	904	667	2,000
27170 · Audit	1,200	208	1,200	833	2,500
27175 · Attorney Fees Expense	1,593	0	1,593	0	0
27190 · Legal	0	42	550	167	500
Total Expense	4,452	833	6,693	3,333	10,000
Net Ordinary Income	(2,581)	0	(530)	0	0
Other Income/Expense					
Other Expense					
27195 · Drainage	0	0	2,960	0	0
Total Other Expense	0	0	2,960	0	0
Net Other Income	0	0	(2,960)	0	0
Net Income	(2,581)	0	(3,490)	0	0

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	270,801.93
11220 · TWDB WW	572.00
Total Checking/Savings	<u>271,373.93</u>
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	27,118.29
11250 · Accounts Receivable - WW	10,696.77
Total Accounts Receivable	<u>37,815.06</u>
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,256,959.43
11160 · Allowance for Doubtful-W	(10,176.94)
11165 · Accrued Interest	5,108.86
11171 · Due from Standby-W	1,961.77
11172 · Due from RM-W	12,415.71
11173 · Due from RC-W	467.50
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,289,406.86
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	<u>2,614,428.80</u>
Total Current Assets	<u>2,885,802.73</u>
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,248,917.64)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(2,545,747.04)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	<u>7,467,959.53</u>
TOTAL ASSETS	<u><u>10,353,762.26</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	20,303.41
Total Accounts Payable	<u>20,303.41</u>
Other Current Liabilities	
12140 · Accrued Salaries	21,379.25
12144 · FSA Employee Flexible Spending	911.49
12145 · Benefit Liability	(9,328.11)
12153 · Due to RC-W	3,554.04
12160 · Deposits	223,605.00
12170 · Due to TCEQ-W	1,790.53

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of April 30, 2019

	<u>Apr 30, 19</u>
12180 · Groundwater Assessments Pay-W	1,648.89
12190 · Unclaimed Property	930.01
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	1,216.40
12280 · Bonds Payable-TWDB-WW	5,570,000.00
12281 · Bond Interest Payable	61,783.00
	<hr/>
Total Other Current Liabilities	5,900,990.50
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Total Current Liabilities	5,921,293.91
	<hr/>
Total Liabilities	5,921,293.91
Equity	
13110 · Unrestricted Fund Balance-W	1,871,408.45
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.00
13220 · Unrestricted Fund Balance-WW	931,597.72
13240 · Capital Assets Fund Balance-WW	(193,791.00)
Net Income	(76,314.82)
	<hr/>
Total Equity	4,432,468.35
	<hr/>
TOTAL LIABILITIES & EQUITY	10,353,762.26
	<hr/> <hr/>

Bastrop WCID No - Roads
Balance Sheet
As of April 30, 2019

	Apr 30, 19
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	327,587.45
Total Checking/Savings	327,587.45
Other Current Assets	
31230 · Time Deposits-RC	181.69
31250 · Accounts Receivable-RC	2,891,999.19
31260 · Allowance for Doubtful-RC	(1,603,609.21)
31275 · Due from Water-RC	3,554.04
31277 · FEMA Receivable	358,133.58
Total Other Current Assets	1,650,259.29
Total Current Assets	1,977,846.74
TOTAL ASSETS	1,977,846.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	921.27
Total Accounts Payable	921.27
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	1,165,670.70
32150 · Due to Water-RM	12,415.71
32250 · Due to Water-RC	467.50
32257 · FEMA Funds Deferred Revenue	358,133.58
Total Other Current Liabilities	1,536,687.49
Total Current Liabilities	1,537,608.76
Total Liabilities	1,537,608.76
Equity	
33130 · Fund Balance-RM	32,549.13
33220 · Fund Balance-RC	(19,590.13)
Net Income	427,278.98
Total Equity	440,237.98
TOTAL LIABILITIES & EQUITY	1,977,846.74

**Bastrop WCID No 2 - Standby
Balance Sheet
As of April 30, 2019**

	Apr 30, 19
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	133,956.09
Total Checking/Savings	133,956.09
Other Current Assets	
21500 · Accounts Receivable	522,069.91
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	13,536.00
Total Current Assets	147,492.09
TOTAL ASSETS	147,492.09
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
22100 · Accounts Payable	2,396.56
Total Accounts Payable	2,396.56
Other Current Liabilities	
22200 · Due to Water	1,961.77
Total Other Current Liabilities	1,961.77
Total Current Liabilities	4,358.33
Total Liabilities	4,358.33
Equity	
23010 · Fund Balance	146,623.57
Net Income	(3,489.81)
Total Equity	143,133.76
TOTAL LIABILITIES & EQUITY	147,492.09

District Debt Service Payments

01/01/2019 - 12/31/2019

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
Debt Service Payment Due 06/01/2019						
Amegy Bank of Texas	2016	06/01/2019	05/02/2019	0.00	92,674.50	92,674.50
		Total Due 06/01/2019		0.00	92,674.50	92,674.50
Debt Service Payment Due 12/01/2019						
Amegy Bank of Texas	2016	12/01/2019		250,000.00	92,674.50	342,674.50
		Total Due 12/01/2019		250,000.00	92,674.50	342,674.50
		District Total		\$250,000.00	\$185,349.00	\$435,349.00