



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

**Bastrop County Water Control &
Improvement District No. 2**

Bookkeeper's Report

September 30, 2019

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
As of September 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2019				\$365,215.10
Receipts				
	Payment from Standby Fund		372.70	
	Payment from Road Fund		8,899.24	
	Payment from Road Fund - AP Allocation		6,104.50	
	Accounts Receivable-W		288,874.43	
	Accounts Receivable - Pump/TWDB Reserve		12,843.03	
	Interest Earned on Checking		33.56	
Total Receipts				317,127.46
Disbursements				
22855	AT&T	VOID: Telephone Expense - Lift Station	0.00	
22919	Alma Rodriguez.	Mileage	(201.61)	
22920	Aqua Water Supply Corporation	Water Samples	(150.00)	
22921	AT&T Mobility	Telephone Expense	(312.92)	
22922	BlueCross BlueShield of Texas	Insurance	(17,303.28)	
22923	Christopher David Homes	Bore Fee	(850.00)	
22924	Dental Select	Dental Insurance	(397.10)	
22925	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(2,454.10)	
22926	Lowe's Business Account	Materials	(157.07)	
22927	Quill Corporation	Office Supplies	(478.95)	
22928	Time Warner Cable	Telephone/Internet	(100.51)	
22929	Walmart Community/SYNCB	Office Supplies	(41.37)	
22930	AT&T	Telephone Expense - Lift Station	(134.45)	
22931	Card Service Center	Credit Card Expense	(3,133.91)	
22932	Charles O Orelup	Water Samples	(3,613.60)	
22933	Coeus Networks	.Computer	(1,092.50)	
22934	DPC Industries, Inc.	Chemicals	(1,528.64)	
22935	Ferguson Enterprises, Inc. #1105	Materials	(4,382.63)	
22936	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
22937	Judy Osborn	Legal Fee	(150.00)	
22938	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
22939	Matrix Imaging Solutions (C)	Printing	(577.36)	
22940	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,846.14)	
22941	Professional Service Industries, Inc.	Engineering Fee	(3,400.00)	
22942	RDO Equipment	Equipment Repair	(466.30)	
22943	Tractor Supply Co	Materials	(155.97)	
22944	Tyler Technologies Inc	Maint Agreement Incode	(897.52)	
22945	Waste Connections	Garbage	(79.93)	
22946	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
22947	Wex Bank	Fuel	(1,759.58)	
22948	Ameriflex Business Solutions.	Insurance FSA Fees	(78.00)	
22949	Barnard Tire & Auto	Maintenance	(595.96)	
22950	Bastrop Copier	Copier	(555.50)	
22951	Bastrop WCID No 2 - W/W	WasteWater Service	(137.29)	
22952	Bastrop WCID No 2 - Water	Purchase Water Expense	(277.73)	
22953	BEFCO Engineering, Inc	Engineering Fee - Topographic Survey	(2,500.00)	
22954	Cintas Corporation #86	Uniforms	(1,050.53)	
22955	Coeus Networks	Computer	(306.37)	
22956	Eagle Pest Control	Pest Control	(79.00)	
22957	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(138.22)	
22958	La Grange NAPA	Vehicle Maintenance	(882.06)	

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Num	Name	Memo	Amount	Balance
Disbursements				
22959	McLean & Howard, LLP	Legal Fees	(450.00)	
22960	Nortex Modlar Leasing & Construction	Office Rental	(1,204.00)	
22961	Time Warner Cable	Telephone/Internet	(156.56)	
22962	Bastrop WCID No 2	Petty Cash Replenish	(53.39)	
22963	Grainger Inc	Repair & Maintenance	(295.09)	
22964	A2 House Buyer Inc.	Customer Deposit Refund	(115.72)	
22965	James Meyer	Customer Deposit Refund	(30.60)	
22966	The Property Society	Customer Deposit Refund	(75.38)	
22967	Jim Coles	Customer Deposit Refund	(31.19)	
22968	Jeff Estes	Customer Deposit Refund	(77.88)	
22969	Jessica Taylor Frederico & Cynthia Salazar	Customer Deposit Refund	(200.00)	
22970	Donna Huff	Customer Deposit Refund	(139.99)	
22971	Pat Patrick	Customer Deposit Refund	(33.22)	
22972	Gober Holdings	Customer Deposit Refund	(175.33)	
22973	Matthew & Felicia Cook	Customer Deposit Refund	(59.68)	
22974	Brenda S Ryan	Customer Deposit Refund	(84.56)	
22975	Sharon Waterman	Customer Deposit Refund	(67.47)	
22976	Sarah Beth Gassiott	Customer Deposit Refund	(35.55)	
22977	Andrea Borchert & Justin Taylor	Customer Deposit Refund	(99.90)	
22978	Melody Rainwater	Customer Deposit Refund	(162.28)	
22979	David & Joyce Lindsay	Customer Deposit Refund	(119.14)	
22980	Standards Regional Home Heal	Customer Deposit Refund	(18.06)	
22981	Zenith Bell	Customer Deposit Refund	(67.37)	
22982	Russell & Randi Fishbeck	Customer Deposit Refund	(9.08)	
22983	Doug & Sarah Wettstein	Customer Deposit Refund	(92.80)	
22984	Corey Gene Martin	Customer Deposit Refund	(72.95)	
22985	Amy Difiore	Customer Deposit Refund	(96.11)	
22986	Bryce Hanna & Mikaela Schae Salinas	Customer Deposit Refund	(43.54)	
22987	Dan Hugo	Customer Deposit Refund	(100.00)	
22988	Daniel Clawson	Customer Deposit Refund	(170.00)	
22989	Ameriflex Business Solutions	FSA Purchases	(44.15)	
22990	ASCO Equipment Inc	Equipment Renal	(232.00)	
22991	Bastrop County Clerk	Filing Fee - WW Escrow Account	(400.00)	
22992	DPC Industries, Inc.	Chemicals	(220.00)	
22993	DSHS Central Lab MC2004	Water Samples	(207.70)	
22994	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(774.60)	
22995	Frontier Communications	Answering Service	(69.62)	
22996	Home Depot	Materials & Maintenance	(148.82)	
22997	Humana	Insurance Premium	(129.25)	
22998	Johnson Lab & Supply Inc.	Materials & Maintenance	(2,376.48)	
22999	Lower Colorado River Authority	Lab Fees	(160.00)	
23000	Neopost USA Inc.	Office Equipment Lease	(413.21)	
23001	Professional Image Communications	Answering Service	(190.00)	
23002	Quill Corporation	Office Supplies	(416.85)	
23003	Smith Supply Company	Culvert	(2,187.70)	
23004	TCEQ	Groundwater License Renewal Fee - Shawn Littleto	(111.00)	
23005	Tyler Technologies Inc	Maint Agreement Incode	(1,253.00)	
23006	Unum Life Insurance Company	Insurance Premium	(500.26)	
EFT	Bluebonnet Electric Coop	Utility	(8,632.73)	

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
As of September 30, 2019

Num	Name	Memo	Amount	Balance
Disbursements				
EFT	City of Bastrop	Purchase Sewer Service	(12,105.36)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(8,753.98)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,202.89)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(70.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Items	(158.30)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 08/28/19-09/10/19	(18,723.28)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 09/11/19-09/24/19	(18,632.11)	
PAYROLL	Alliance Payroll	Payroll Fees	(230.75)	
PAYROLL	United States Treasury	Payroll Liabilites	(11,448.19)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - August	(30,837.22)	
Total Disbursements			<u>(183,363.20)</u>	<u>(183,363.20)</u>
BALANCE AS OF 09/30/2019				<u><u>\$498,979.36</u></u>

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - TWDB WW Account
 As of September 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2019				\$572.00
Receipts				
	No Receipts Activity		0.00	
Total Receipts			<u>0.00</u>	0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements			<u>0.00</u>	<u>0.00</u>
BALANCE AS OF 09/30/2019				<u><u>\$572.00</u></u>

Bastrop WCID No 2 - Standby
Cash Flow Report - Standby Operating Account
 As of September 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2019				\$86,516.15
Receipts				
	Accounts Receivable		180.00	
Total Receipts				180.00
Disbursements				
3969	Bastrop WCID No 2 Water	Administrative Allocation	(372.70)	
3970	BEFCO Engineering, Inc	Engineering	(1,440.00)	
Total Disbursements				(1,812.70)
BALANCE AS OF 09/30/2019				<u><u>\$84,883.45</u></u>

Bastrop WCID No 2 - Roads
Cash Flow Report - Road Const Operating Account
As of September 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2019				\$53,034.91
Receipts				
	To Record Cash		<u>47,122.52</u>	
Total Receipts				47,122.52
Disbursements				
5142	McCreary, Veselka, Bragg & Allen PC	Legal Fees - August 2019 Sheriff Sale	(2,704.92)	
5143	973 Materials, LLC	Capital Outlay	(237.50)	
5144	Bastrop County, Commissioner Precinct 1	Repairs	(24,205.85)	
5145	Bastrop WCID No 2 Water	Water Bill 90-300160 Daniel Clawson	(166.65)	
5146	HaiDak Construction & Excavating LLC	Road Construction	(1,500.00)	
5147	McCreary, Veselka, Bragg & Allen PC	Attorney Fees - 01-11-1137(R27818) Daniel Clawso	(240.07)	
5148	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(15,003.74)	
5149	BEFCO Engineering, Inc.	Engineering Fees	(6,200.00)	
5150	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 05-25-1387(R28429) Jerson Casimiro	(166.05)	
5151	Bastrop County Clerk.	Legal Fees - Road Escrow Acct # 6221	(500.00)	
5152	Bastrop County, Commissioner Precinct 1	Repairs	(4,495.34)	
5153	Buda Materials LLC	Grade 4 Chip Seal	(9,369.15)	
5154	HaiDak Construction & Excavating LLC	Repairs Contracted	(300.00)	
5155	K3 Transport LLC	Road Construction	(1,892.00)	
5156	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 04-09-1158(R26657) Jehad Saliba	(114.30)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(232.71)	
FEES	Bastrop WCID No 2 RC	Customer Returned Item	<u>(381.64)</u>	
Total Disbursements				<u>(67,709.92)</u>
BALANCE AS OF 09/30/2019				<u><u>\$32,447.51</u></u>

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of September 30, 2019

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
TEXAS CAPITAL BANK (XXXXX0326)	04/04/2019	10/02/2019	2.50 %	150,000.00	Water
Money Market Funds					
AMEGY BANK - TRUST (XXXXX1041)	01/01/2017		1.20 %	635,997.95	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXXX4385)	01/01/2017		0.25 %	501,645.91	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXXX5076)	01/01/2017		0.25 %	71,141.01	Water MM
FIRST NATIONAL BANK BASTR (XXXXX3543)	01/01/2017		0.25 %	145,667.99	Water Cap Improv
TEXPOOL (XXXXX0001)	04/30/2019		2.16 %	452,970.65	TWDB Reserve fund
TEXPOOL (XXXXX0002)	05/30/2019		2.16 %	765,335.00	Water
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXXX1469)			0.10 %	498,979.36	Operating - Water
FIRST NAT BASTR-CKING (XXXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$3,222,309.87	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXXX2687)			0.10 %	84,883.45	Standby Operating
Totals for Standby Fund:				\$84,883.45	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXXX3131)	01/01/2016		0.50 %	125,878.03	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXXX2709)			0.10 %	32,447.51	Road Const Operating
Totals for Roads Fund:				\$158,325.54	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,465,518.86	

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

	Sep 19	Budget	Jan - Sep 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	160,995	108,333	978,918	975,000	1,300,000
14115 · Water Late Charge Income	2,479	2,083	23,133	18,750	25,000
14120 · TV Tap Fees	26,400	13,333	194,800	120,000	160,000
14125 · Capital Reserve Fee	8,097	0	71,575	0	0
14130 · Water Line Bore	3,350	2,333	20,900	21,000	28,000
14140 · Backflow Inspections	0	417	(2,628)	3,750	5,000
14145 · Returned Check Fee	0	17	0	150	200
14148 · Pools	55	23	270	206	275
14150 · Maps Sold	0	21	111	188	250
14155 · Office Rents	275	275	2,475	2,475	3,300
14160 · Other Income-W	140	1,000	20,182	9,000	180,000
14170 · Reconnect Fee	2,600	833	15,700	7,500	10,000
14175 · Interest-W	4,085	292	20,733	2,625	3,500
14180 · Copies & Faxes	4	4	10	37	50
14190 · Irrigation Systems	0	25	0	225	300
Total Water-Revenue	268,481	128,990	1,346,179	1,160,906	1,715,875
Total Income	268,481	128,990	1,346,179	1,160,906	1,715,875
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	42,047	56,500	418,495	508,500	678,000
16100b · Over Time	1,275	1,500	9,909	13,500	18,000
16100c · Double Time	141	208	1,074	1,875	2,500
16100e · Holiday	2,289	2,083	20,775	18,750	25,000
16100f · Annual Leave	3,240	2,083	19,299	18,750	25,000
16100g · Sick	349	833	8,242	7,500	10,000
16100h · Personal Time	0	292	1,744	2,625	3,500
16100k · FICA	3,645	6,333	35,509	57,000	76,000
16100l · 401K	0	0	0	0	0
16100m · Retirement-Life	6,266	4,500	36,729	40,500	54,000
16100n · SUI	1	167	1,710	1,500	2,000
16100o · Longevity Pay	0	917	0	8,250	11,000
16100p · FUTA	5	83	608	750	1,000
16100q · On Call Pay	423	417	3,588	3,750	5,000
Total 16100 · Payroll	59,680	75,917	557,683	683,250	911,000
16110 · Health Insurance					
16110a · Insurance-Medical	10,925	12,917	109,315	116,250	155,000
16110b · Insurance-Dental	499	333	3,824	3,000	4,000
16110c · Insurance-Vision	86	133	805	1,200	1,600
16110d · HSA	0	125	0	1,125	1,500
16110e · Insurance-Life	467	500	4,516	4,500	6,000
Total 16110 · Health Insurance	11,888	14,008	118,461	126,075	168,100
16115 · Contracted Interim GM	0	0	5,313	0	0

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

	Sep 19	Budget	Jan - Sep 19	YTD Budget	Annual Budget
16116 · Office Building Rental	1,204	0	22,936	0	0
16117 · Payroll Service Fee	231	258	2,742	2,325	3,100
16118 · Hand Tools	56	417	2,072	3,750	5,000
16120 · Wellness Program	0	83	360	750	1,000
16121 · Uniforms-W	971	583	7,102	5,250	7,000
16122 · Mileage	100	667	1,577	6,000	8,000
16123 · Vehicle Usage	0	333	0	3,000	4,000
16124 · Admin Allocations	(3,863)	(7,333)	(67,899)	(66,000)	(88,000)
16125 · PPE Allocations	(11,790)	(13,883)	(103,986)	(124,950)	(166,600)
16125a · EOM Salary Reimburs from WW	(8,831)	(13,317)	(88,321)	(119,850)	(159,800)
16126 · Answering Service	190	208	1,710	1,875	2,500
16127 · Repairs-Contracted-W	0	125	0	1,125	1,500
16128 · Maint Agreement-Hand Held	0	208	780	1,875	2,500
16128a · Contracted Taps - Water	0	583	0	5,250	7,000
16129 · Maint Agreement-Incode-W	898	1,083	9,615	9,750	13,000
16130 · Office Equip Lease	865	1,250	10,075	11,250	15,000
16131 · Pest Control	0	25	158	225	300
16133a · Security Agreement	0	25	3,518	225	300
16134 · Cleaning-Office	200	0	1,600	0	0
16135 · Garbage	80	83	719	750	1,000
16136 · Cleaning-Maint Building	200	250	2,000	2,250	3,000
16138 · Chemicals-Chlorine	941	1,333	11,883	12,000	16,000
16138a · Contract Labor	0	417	0	3,750	5,000
16139 · Field Equip Rental-W	232	833	4,083	7,500	10,000
16140 · Fuel-W	1,128	1,000	9,064	9,000	12,000
16141 · Repairs & Maint-W	69	1,500	902	13,500	18,000
16142 · Materials-W	874	5,417	39,323	48,750	65,000
16144 · Safety Supplies-W	0	333	1,996	3,000	4,000
16145 · Damage Claims	0	2,083	1,925	18,750	25,000
16146 · Water Samples	6,014	1,000	16,861	9,000	12,000
16147 · Repairs & Maint-Water Well	103	2,083	13,612	18,750	25,000
16149 · Computer-W	1,558	2,083	18,450	18,750	25,000
16150 · Depreciation-W	16,764	16,833	150,875	151,500	202,000
16151 · Dues & Subscriptions	0	67	1,460	600	800
16152 · Election Costs	0	250	0	2,250	3,000
16153 · Fax	0	8	0	75	100
16154 · Late Fees-W	0	125	197	1,125	1,500
16155 · Internet	101	167	804	1,500	2,000
16156 · Printing-W	515	833	6,162	7,500	10,000
16156a · Janitorial Supplies	0	17	0	150	200
16157 · Office Supplies-W	350	417	6,046	3,750	5,000
16158 · Misc-W	18	5,667	1,311	51,000	68,000
16159 · Medical-W	0	42	150	375	500
16160 · Misc Office-W	40	208	7,516	1,875	2,500
16161 · Pre-Employment Screening	47	42	1,137	375	500
16163 · Postage & Delivery	114	1,250	8,818	11,250	15,000
16164 · Public Notice	0	250	1,087	2,250	3,000
16165 · Telephone-W	361	833	5,611	7,500	10,000
16166 · License-W	0	208	0	1,875	2,500
16166a · Advertising	0	42	0	375	500
16167 · Bank Fees-W	70	42	462	375	500

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

	Sep 19	Budget	Jan - Sep 19	YTD Budget	Annual Budget
16169 · TCEQ Fees-W	0	667	0	6,000	8,000
16171 · CC Fees	5,198	2,500	24,767	22,500	30,000
16172 · Interest Bonds-W	2,317	2,375	20,852	21,375	28,500
16174 · Accounting-W	1,170	1,458	12,852	13,125	17,500
16175 · Appraiser	0	125	0	1,125	1,500
16176 · Audit-W	0	833	8,640	7,500	10,000
16177 · Engineering-W	0	3,750	19,310	33,750	45,000
16178 · Legal-W	2,000	2,500	14,960	22,500	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	4,125	5,500
16179b · Insurance-Vehicles-W	0	142	0	1,275	1,700
16179c · Insurance-Misc-W	0	17	0	150	200
16179d · Insurance-E&O-W	0	42	0	375	500
16179e · Insurance-Liability-W	0	75	0	675	900
16179f · Insurance-Bonding	0	25	175	225	300
16179g · Insurance-PSA	78	417	2,277	3,750	5,000
16179h · Insurance-WC-W	0	333	215	3,000	4,000
16179i · Insurance- Wells	0	458	0	4,125	5,500
Total 16179 · Insurance-W	78	1,967	2,667	17,700	23,600
16180 · Repairs-Bldg-W	0	2,083	1,880	18,750	25,000
16181 · Repairs-Equip-W	0	417	3,241	3,750	5,000
16182 · Repairs-Vehicles-W	1,165	500	8,907	4,500	6,000
16182a · Yard Maintenance-Mowing	1,044	1,250	12,046	11,250	15,000
16183 · Travel					
16183a · Travel-Air	0	42	337	375	500
16183b · Travel-Lodging	1,126	333	3,890	3,000	4,000
16183c · Travel-Meals	330	83	2,426	750	1,000
16183d · Travel-Rental Car	0	21	0	188	250
Total 16183 · Travel	1,456	479	6,653	4,313	5,750
16184 · Training-W	222	417	4,061	3,750	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	167	1,898	1,500	2,000
16185b · Electricity-Office Bldg	0	583	3,864	5,250	7,000
16185c · Electricity-Wells	0	3,750	33,597	33,750	45,000
16185d · Electricity-WW Lift Station	0	42	0	375	500
Total 16185 · Electricity	0	4,542	39,358	40,875	54,500
16186 · Water-Maint Bldg	0	142	1,140	1,275	1,700
16187 · Water-Office Bldg	0	158	2,153	1,425	1,900
16188 · Computer Supplies	108	833	2,255	7,500	10,000
16189 · Labor-Service Lines & Tap-W	0	2,083	19,850	18,750	25,000
16196 · Permits	0	100	0	900	1,200
16197 · Small Equipment Purchases	0	333	47	3,000	4,000
16199 · Communication/Radios	0	0	13,377	0	0
Total Water-Expense	96,132	136,471	1,016,964	1,228,238	1,637,650

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

	Sep 19	Budget	Jan - Sep 19	YTD Budget	Annual Budget
Total Expense	96,132	136,471	1,016,964	1,228,238	1,637,650
Net Ordinary Income	112,348	(7,481)	329,214	(67,331)	78,225
Other Income/Expense					
Other Income					
14000 · Assigned Surplus	0	26,090	0	234,806	313,075
Total Other Income	0	26,090	0	234,806	313,075
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	6,667	45,445	60,000	80,000
17101 · Equipment-W	0	8,333	47,281	75,000	100,000
17102 · Meters-W	6,192	833	31,225	7,500	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	15,000	20,000
17104 · Software-W	0	2,083	10,920	18,750	25,000
17105 · Computer Replacement-W	21,443	0	21,443	0	0
17106 · Line Extension-W	0	6,250	0	56,250	75,000
17107 · Buildings-W	0	0	74,266	20,000	20,000
17108 · Water Line Improvements-W	0	2,500	0	22,500	30,000
17109 · Capital Outlay Culverts-W	0	2,500	18,537	22,500	30,000
17121 · Water Well Cap Improv-W	0	108	0	975	1,300
Total Capital Outlay-W	27,635	30,942	249,118	298,475	391,300
Total Other Expense	27,635	30,942	249,118	298,475	391,300
Net Other Income	(27,635)	(4,852)	(249,118)	(63,669)	(78,225)
Net Income	84,713	(12,333)	80,096	(131,000)	0

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

	Sep 19	Budget	Jan - Sep 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	61,941	60,892	548,238	548,025	730,700
14220 · WW Bore	1,675	583	6,455	5,250	7,000
14225 · WW Tap Fees	22,517	20,167	144,319	181,500	242,000
14230 · Pump Maintenance	551	500	4,836	4,500	6,000
14235 · Debt Service Reserve Fee	5,398	12,750	47,721	114,750	153,000
14275 · Interest-WW Reserve	0	25	76	225	300
14276 · Interest-WW	1,241	667	11,961	6,000	8,000
14280 · Other Income-WW	0	0	20	0	0
Total Wastewater-Revenue	93,322	95,583	763,626	860,250	1,147,000
Total Income	93,322	95,583	763,626	860,250	1,147,000
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	433	583	5,805	5,250	7,000
16222 · W/W Salary Allocations	8,831	13,317	88,321	119,850	159,800
16229 · Maint Agreement-Incode-WW	0	333	1,820	3,000	4,000
16233 · Lift Station Admin Service Fee	0	146	1,150	1,313	1,750
16239 · Field Equip Rental-WW	0	833	6,332	7,500	10,000
16240 · Fuel-WW	922	875	7,669	7,875	10,500
16241 · Repairs & Maint-WW	0	1,333	18	12,000	16,000
16242 · Materials-WW	2,524	2,917	39,239	26,250	35,000
16243 · Meter Testing-WW	0	19	0	169	225
16244 · Safety Supplies-WW	0	250	1,848	2,250	3,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	762	7,500	10,000
16248 · Grinder Pump Repair-WW	0	1,667	17,951	15,000	20,000
16250 · Depreciation-WW	37,347	40,000	336,125	360,000	480,000
16251 · Tools	56	292	559	2,625	3,500
16257 · Office Supplies-WW	0	17	997	150	200
16258 · Misc-WW	0	50	541	450	600
16259 · Medical-WW	0	25	150	225	300
16260 · Op & Maint-City of Bastrop-WW	0	17,500	83,084	157,500	210,000
16265 · Telephone-WW	0	83	0	750	1,000
16266 · License-WW	0	50	0	450	600
16268 · Filing Fees-WW	400	33	800	300	400
16269 · TCEQ Fees-WW	0	267	0	2,400	3,200
16272 · Interest Bonds-WW	13,129	13,458	118,160	121,125	161,500
16274 · Accounting-WW	1,040	1,458	11,424	13,125	17,500
16276 · Audit-WW	0	833	7,680	7,500	10,000
16277 · Engineering-WW	0	833	180	7,500	10,000
16278 · Legal- WW	0	83	2,075	750	1,000
16279 · Insurance-WW					

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

	Sep 19	Budget	Jan - Sep 19	YTD Budget	Annual Budget
16279a · Insurance-Property-WW	0	250	83	2,250	3,000
16279b · Insurance-Vehicles-WW	0	150	0	1,350	1,800
16279c · Insurance-Misc-WW	0	42	0	375	500
16279d · Insurance-E&O-WW	0	42	0	375	500
16279e · Insurance-Liability-WW	0	75	0	675	900
16279h · Insurance-WC-WW	0	417	215	3,750	5,000
Total 16279 · Insurance-WW	0	975	298	8,775	11,700
16280 · Repairs-Bldg WW	0	0	1,126	0	0
16281 · Repairs-Equip-WW	0	417	3,018	3,750	5,000
16282 · Repairs-Vehicles-WW	1,165	333	3,515	3,000	4,000
16283 · Yard Maintenance-Mowing	0	208	0	1,875	2,500
16284 · Training-WW	0	83	0	750	1,000
16285 · Electricity-Lift Stations	0	417	3,005	3,750	5,000
16286 · Water-Lift Stations	0	1,000	1,078	9,000	12,000
16289 · Labor-Service Lines & Tap-WW	0	167	2,500	1,500	2,000
16294 · Travel - Lodging	0	42	0	375	500
16295 · Travel - Meals	0	17	0	150	200
16296 · Travel - Rental Car	0	17	0	150	200
16297 · Small Equipment Purchaes-WW	0	83	47	750	1,000
Total Wastewater-Expense	65,848	101,848	747,276	916,631	1,222,175
Total Expense	65,848	101,848	747,276	916,631	1,222,175
Net Ordinary Income	27,474	(6,265)	16,350	(56,381)	(75,175)
Other Income/Expense					
Other Income					
14002 · Assigned Surplus - WW	0	13,598	0	122,381	163,175
Total Other Income	0	13,598	0	122,381	163,175
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	3,333	17,764	30,000	40,000
17201 · Equipment-WW	0	250	46,425	2,250	3,000
17208 · Wastewater Improv-WW	0	2,083	0	18,750	25,000
17209 · Wastewater Plant-WW	0	1,667	0	15,000	20,000
17211 · Capital Outlay Grinder Pumps-WW	6,887	0	12,687	0	0
Total Capital Outlay-WW	6,887	7,333	76,876	66,000	88,000
Total Other Expense	6,887	7,333	76,876	66,000	88,000
Net Other Income	(6,887)	6,265	(76,876)	56,381	75,175

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

	Sep 19	Budget	Jan - Sep 19	YTD Budget	Annual Budget
Net Income	<u>20,587</u>	<u>0</u>	<u>(60,526)</u>	<u>(0)</u>	<u>0</u>

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

Ordinary Income/Expense	Sep 19	Budget	Jan - Sep 19	YTD Budget	Annual Budget
Income					
Road Construction-Revenue					
34210 • Assessments	5,403	102,833	732,430	925,500	1,234,000
34215 • Assessments-Prior to 97	0	833	4,562	7,500	10,000
34220 • Late Fee	975	2,083	21,888	18,750	25,000
34225 • Late Fee- Prior	2,009	100	2,384	900	1,200
34235 • Lien Fees	540	2,083	23,454	18,750	25,000
34240 • Deed Admin Fee	120	100	2,803	900	1,200
34245 • Returned Check Fee	30	0	1,719	0	0
34250 • Filing Fees	0	250	2,813	2,250	3,000
34255 • Driveway	0	150	0	1,350	1,800
34265 • Attorney Fees	7,357	2,083	24,394	18,750	25,000
34270 • Allocation to Maintenance Fund	(25,667)	(25,667)	(231,000)	(231,000)	(308,000)
34275 • Interest-RC	103	83	696	750	1,000
Total Road Construction-Revenue	(9,128)	84,933	586,144	764,400	1,019,200
Total Income	(9,128)	84,933	586,144	764,400	1,019,200
Expense					
Road Construction-Expense					
36210 • Salary Allocations from Water	6,182	9,592	61,824	86,325	115,100
36224 • Admin Allocations from Water-RC	3,839	7,333	65,500	66,000	88,000
36229 • Maint Agreement-Incode-RC	0	625	5,687	5,625	7,500
36239 • Field Equip Rental	0	125	174	1,125	1,500
36241 • Repair & Maint-RC	0	42	0	375	500
36242 • Materials-RC	0	0	4,302	0	0
36245 • Damage Claims	0	4	0	37	50
36258 • Misc	208	417	248	3,750	5,000
36263 • Postage	0	500	5,879	4,500	6,000
36268 • Filing Fees	575	417	5,673	3,750	5,000
36270 • Bad Debt	0	3,750	0	33,750	45,000
36271 • CC Fees	233	500	6,339	4,500	6,000
36272 • Attorney Fees (County)	372	250	20,898	2,250	3,000
36274 • Accounting	715	917	7,854	8,250	11,000
36276 • Audit-RC	0	0	5,280	10,000	10,000
36277 • Engineering-RC	0	6,250	140,000	56,250	75,000
36278 • Legal-RC	75	2,500	10,225	22,500	30,000
36280 • Other Professional Fees	0	83	0	750	1,000
36281 • Repairs-Equip-RC	0	0	43	0	0

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

	Sep 19	Budget	Jan - Sep 19	YTD Budget	Annual Budget
36294 · Road Fees Written Off	0	2,083	0	18,750	25,000
36295 · Lien Fees Written Off	0	500	0	4,500	6,000
36296 · Road Late Fees Written Off	0	583	0	5,250	7,000
36297 · Road Prior Written Off	0	1,417	0	12,750	17,000
36298 · Attorney Fees Written Off	0	1,250	0	11,250	15,000
Total Road Construction-Expense	12,199	39,138	339,926	362,237	479,650
Total Expense	12,199	39,138	339,926	362,237	479,650
Net Ordinary Income	(21,327)	45,796	246,218	402,163	539,550
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	1,621	0	14,588	19,450
Total Other Income	0	1,621	0	14,588	19,450
Other Expense					
Road Construction-Capital					
37210 · Equipment-RC	0	0	153	0	0
37285 · Capital Outlay-RC	10,573	46,583	163,555	419,250	559,000
Total Road Construction-Capital	10,573	46,583	163,707	419,250	559,000
Total Other Expense	10,573	46,583	163,707	419,250	559,000
Net Other Income	(10,573)	(44,963)	(163,707)	(404,663)	(539,550)
Net Income	(31,900)	833	82,511	(2,500)	0

**Bastrop WCID No - Roads
Actual vs Budget-RM
September 2019**

	Sep 19	Budget	Jan - Sep 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	0	0	10,000	0	0
34160 · Other-RM	0	8,333	0	75,000	100,000
34176 · Transfer from Road Construction	25,667	25,667	231,000	231,000	308,000
Total Road Maintenance-Revenue	25,667	34,000	241,000	306,000	408,000
Total Income	25,667	34,000	241,000	306,000	408,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	5,608	4,283	42,162	38,550	51,400
36127 · Repairs- Contracted-RM	900	8,333	61,625	75,000	100,000
36128 · Contract Labor- RM	0	5,000	1,600	45,000	60,000
36129 · Maint. Agreement-Incode-RM	0	0	607	0	0
36139 · Field Equipment Rental- RM	0	1,250	168	11,250	15,000
36141 · R&M-RM	0	1,667	325	15,000	20,000
36142 · Materials-RM	0	10,417	20,140	93,750	125,000
36144 · Safety Supplies-RM	0	417	0	3,750	5,000
36146 · Equip. Small	0	83	0	750	1,000
36147 · Permit Fees	0	0	0	2,100	2,100
36160 · Misc. Office-RM	0	0	275	0	0
36174 · Accounting	163	167	1,785	1,500	2,000
36176 · Audit-RM	0	0	1,200	4,000	4,000
36177 · Engineering-RM	0	1,667	0	15,000	20,000
36178 · Legal-RM	0	167	0	1,500	2,000
36179 · Insurance-WC-RM	0	42	1,190	375	500
36181 · Repairs- Equip-RM	0	0	43	0	0
Total Road Maintenance-Expense	6,671	33,492	131,119	307,525	408,000
Total Expense	6,671	33,492	131,119	307,525	408,000
Net Ordinary Income	18,996	508	109,881	(1,525)	0

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

	<u>Sep 19</u>	<u>Budget</u>	<u>Jan - Sep 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Other Income/Expense					
Other Expense					
Road Maintenance-Capital					
37110 - Equipment-RM	0	0	153	0	0
Total Road Maintenance-Capital	0	0	153	0	0
Total Other Expense	0	0	153	0	0
Net Other Income	0	0	(153)	0	0
Net Income	<u>18,996</u>	<u>508</u>	<u>109,729</u>	<u>(1,525)</u>	<u>0</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
September 2019

	Sep 19	Budget	Jan - Sep 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	1,721	3,750	5,000
25500 · TV Standby	120	417	3,686	3,750	5,000
25600 · Late Fees	60	0	1,335	0	0
25700 · Lien Fees	0	0	735	0	0
25710 · Attorney Fees	0	0	2,344	0	0
Total Income	180	833	9,821	7,500	10,000
Expense					
27110 · Admin Allocations	24	417	2,398	3,750	5,000
27120 · Maint. Agreement- Incode	0	0	607	0	0
27135 · Filing Fees	0	0	1,789	0	0
27155 · Miscellaneous Expense	0	0	175	0	0
27156 · Customer Refunds	0	0	3	0	0
27160 · Accounting	163	167	1,785	1,500	2,000
27170 · Audit	0	208	1,200	1,875	2,500
27175 · Attorney Fees Expense	0	0	1,981	0	0
27180 · Engineering	0	0	1,440	0	0
27190 · Legal	0	42	850	375	500
Total Expense	187	833	12,228	7,500	10,000
Net Ordinary Income	(7)	0	(2,407)	0	0
Other Income/Expense					
Other Expense					
27195 · Drainage	0	0	50,960	0	0
Total Other Expense	0	0	50,960	0	0
Net Other Income	0	0	(50,960)	0	0
Net Income	(7)	0	(53,367)	0	0

Bastrop WCID No 2 - Water/Wastewater
Balance Sheet
As of September 30, 2019

	Sep 30, 19
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	498,979.36
11220 · TWDB WW	572.00
Total Checking/Savings	499,551.36
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	32,990.68
11250 · Accounts Receivable - WW	11,193.67
Total Accounts Receivable	44,184.35
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,585,114.65
11160 · Allowance for Doubtful-W	(10,176.94)
11165 · Accrued Interest	5,108.86
11171 · Due from Standby-W	186.50
11172 · Due from RM-W	5,770.50
11173 · Due from RC-W	11,096.88
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,137,643.86
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	2,799,399.21
Total Current Assets	3,298,950.57
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,332,737.19)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(2,732,483.34)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	7,197,403.68
TOTAL ASSETS	10,496,354.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	62,918.88
Total Accounts Payable	62,918.88
Other Current Liabilities	
12140 · Accrued Salaries	21,379.25
12144 · FSA Employee Flexible Spending	524.59
12145 · Benefit Liability	(15,242.34)
12160 · Deposits	231,905.00
12170 · Due to TCEQ-W	4,858.09
12180 · Groundwater Assessments Pay-W	1,655.10

Bastrop WCID No 2 - Water/Wastewater
Balance Sheet
As of September 30, 2019

	Sep 30, 19
12190 · Unclaimed Property	134.35
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	2,768.68
12280 · Bonds Payable-TWDB-WW	5,570,000.00
12281 · Bond Interest Payable	46,337.25
	5,887,819.97
Total Other Current Liabilities	5,887,819.97
Total Current Liabilities	5,950,738.85
Total Liabilities	5,950,738.85
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	36,832.23
	4,545,615.40
Total Equity	4,545,615.40
TOTAL LIABILITIES & EQUITY	10,496,354.25

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

	Sep 30, 19
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	32,447.51
Total Checking/Savings	32,447.51
Other Current Assets	
31230 · Time Deposits-RC	125,878.03
31250 · Accounts Receivable-RC	2,721,084.28
31260 · Allowance for Doubtful-RC	(1,547,545.73)
31277 · FEMA Receivable	358,133.58
Total Other Current Assets	1,657,550.16
Total Current Assets	1,689,997.67
TOTAL ASSETS	1,689,997.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	6,166.35
Total Accounts Payable	6,166.35
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	1,103,631.63
32150 · Due to Water-RM	5,770.50
32250 · Due to Water-RC	11,096.88
32257 · FEMA Funds Deferred Revenue	358,133.58
Total Other Current Liabilities	1,478,632.59
Total Current Liabilities	1,484,798.94
Total Liabilities	1,484,798.94
Equity	
33130 · Fund Balance-RM	32,549.13
33220 · Fund Balance-RC	(19,590.13)
Net Income	192,239.73
Total Equity	205,198.73
TOTAL LIABILITIES & EQUITY	1,689,997.67

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

	Sep 30, 19
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	84,883.45
Total Checking/Savings	84,883.45
Other Current Assets	
21500 · Accounts Receivable	517,093.58
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	8,559.67
Total Current Assets	93,443.12
TOTAL ASSETS	93,443.12
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	186.50
Total Other Current Liabilities	186.50
Total Current Liabilities	186.50
Total Liabilities	186.50
Equity	
23010 · Fund Balance	146,623.57
Net Income	(53,366.95)
Total Equity	93,256.62
TOTAL LIABILITIES & EQUITY	93,443.12

Bastrop County Water Control & Improvement District No. 2

District Debt Service Payments

07/01/2019 - 06/30/2020

<u>Paying Agent</u>	<u>Series</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
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
Debt Service Payment Due 06/01/2020						
Amegy Bank of Texas	2016	06/01/2020		0.00	90,499.50	90,499.50
		Total Due 06/01/2020		0.00	90,499.50	90,499.50
		District Total		\$250,000.00	\$183,174.00	\$433,174.00