



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

November 30, 2019

Cash Flow Report - Operating Water Account

As of November 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2019				\$518,346.81
Receipts				
	Payment from Standby Fund		634.10	
	Payment from Road Fund		8,225.57	
	Payment from Road Fund - AP Allocation		24,855.22	
	Interest Earned on Checking		31.39	
	Accounts Receivable-W		253,155.69	
	Accounts Receivable - Pump/TWDB Reserve		12,603.85	
Total Receipts				299,505.82
Disbursements				
23056	Amir Shoara & Farzaneh Khansari	VOID: Customer Deposit Refund	0.00	
23092	Amegy Bank of Texas	Bond Issues Series 2016	(342,674.50)	
23093	Aqua Water Supply Corporation	Water Samples	(175.00)	
23094	BlueCross BlueShield of Texas	Insurance	(17,303.28)	
23095	Dental Select	Dental Insurance	(399.40)	
23096	Ferguson Enterprises, Inc. #1105	Supplies	(1,289.79)	
23097	Grainger Inc	Repair & Maintenance	(314.10)	
23098	Layne Christensen Company	Pilot Study	(400.00)	
23099	Lowe's Business Account	Materials	(967.60)	
23100	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(4,475.11)	
23101	Tractor Supply Co	Materials	(106.64)	
23102	USABluebook	Materials & Maintenance	(466.57)	
23103	Wells Fargo Vendor Fin Serv	Office Equip Lease	(784.50)	
23104	West Creek Homes	Water Line Bore - Unit # 05-24-1314 210 Lamaloe	(850.00)	
23105	Ameriflex Business Solutions	FSA Purchases	(38.56)	
23106	Ameriflex Business Solutions.	Insurance FSA Fees	(78.00)	
23107	ASCO Equipment Inc	Equipment Rental	(696.00)	
23108	AT&T	Telephone Expense - Lift Station	(132.11)	
23109	Card Service Center	Credit Card Expense	(1,901.80)	
23110	Coeus Networks	Computer	(1,092.50)	
23111	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(537.30)	
23112	Grainger Inc	Maintenance	(475.42)	
23113	Hi-Line Inc	Maintenance & Repairs	(115.50)	
23114	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
23115	Johnson Lab & Supply Inc.	Materials & Maintenance	(333.46)	
23116	La Grange NAPA	Repair Vehicle	(1,209.35)	
23117	Matrix Imaging Solutions (C)	Printing	(321.60)	
23118	McCoy's Building Supply Corp	Supplies	(133.77)	
23119	Nortex Modlar Leasing & Construction	Office Rental	(1,204.00)	
23120	Purify	Chemical/Chlorine	(1,102.50)	
23121	Quill Corporation	Office Supplies	(58.47)	
23122	RMK Auto Glass	Vehicle Repair	(305.00)	
23123	USABluebook	Materials & Maintenance	(411.93)	
23124	Waste Connections	Garbage	(83.93)	
23125	Wex Bank	Fuel	(1,798.46)	
23126	Amir Shoara & Farzaneh Khansari.	Customer Deposit Refund	(71.11)	
23127	Bastrop WCID No 2	Petty Cash Replenish	(22.61)	
23128	Bastrop WCID No 2 - W/W	WasteWater Service	(138.89)	
23129	Bastrop WCID No 2 - Water	Purchase Water Expense	(388.58)	
23130	Cintas Corporation #86	Uniforms	(1,252.59)	
23131	DPC Industries, Inc.	Chemicals	(1,248.29)	

Cash Flow Report - Operating Water Account

As of November 30, 2019

Num	Name	Memo	Amount	Balance
Disbursements				
23132	Environmental Improvements, Inc	Well Maintenane	(1,960.00)	
23133	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(27.44)	
23134	Grainger Inc	Repair & Maintenance	(181.28)	
23135	Humana Hlth Plan TX	Insurance Premium	(174.79)	
23136	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
23137	McLean & Howard, LLP	Legal Fees	(2,150.00)	
23138	Neopost USA Inc.	Office Equipment Lease	(139.73)	
23139	Professional Image Communications	Answering Service	(190.00)	
23140	Shaun K Moore	Capital Outlay - Buildings	(9,750.00)	
23141	TCEQ	Water System Fee FY19	(4,263.00)	
23142	Texas Rural Water Association	Public Notice - Job Posting	(70.00)	
23143	Time Warner Cable	Telephone/Internet	(156.56)	
23144	Trac N Trol, Inc.	SCADA System	(1,831.76)	
23145	Unum Life Insurance Company	Insurance Premium	(563.28)	
23146	Edward & Michelle Neal Jr	Customer Deposit Refund	(149.91)	
23147	Sonta Henderson / LB Evans	Customer Deposit Refund	(118.54)	
23148	Larry & Beata Gillis	Customer Deposit Refund	(63.03)	
23149	Lindsey Sansing & Jason Buster	Customer Deposit Refund	(10.55)	
23150	Double A Custom Homes	Customer Deposit Refund	(100.93)	
23151	Heather King-Silva	Customer Deposit Refund	(179.38)	
23152	Alma Rodriguez.	Mileage	(93.44)	
23153	Ameritas Life Insurance Corp	Insurance	(700.68)	
23154	Aqua Water Supply Corporation	Water Samples	(200.00)	
23155	AT&T Mobility	Telephone Expense	(312.97)	
23156	Elliott Electric Supply Corp	Repair & Maintenance	(40.30)	
23157	Esquivel Enterprise	Cleaning	(400.00)	
23158	Frontier Communications	Answering Service	(70.16)	
23159	Grainger Inc	Repair & Maintenance	(116.57)	
23160	McCoy's Building Supply Corp	Materials	(8.99)	
23161	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,659.84)	
23162	Neopost USA Inc.	Office Equipment Lease	(413.21)	
23163	Quill Corporation	Office Supplies	(138.96)	
EFT	Bluebonnet Electric Coop	Utility Expense	(5,874.22)	
EFT	City of Bastrop	Purchase Sewer Service	(11,378.10)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(6,064.16)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,441.62)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(55.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 10/23/19-11/05/19	(18,641.43)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 11/06/19-11/19/19	(20,667.27)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 11/25/19-11/25/19	(9,539.62)	
PAYROLL	Alliance Payroll	Payroll Fees	(332.15)	
PAYROLL	United States Treasury	Payroll Liabilites	(14,589.66)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - October	(30,837.22)	
Total Disbursements				(536,692.92)
BALANCE AS OF 11/30/2019				\$281,159.71

Cash Flow Report - TWDB WW Account

As of November 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2019				\$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 11/30/2019				\$572.00

Cash Flow Report - Standby Operating Account

As of November 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2019				\$88,063.79
Receipts				
	Accounts Receivable		1,643.93	
Total Receipts				1,643.93
Disbursements				
3973	Bastrop WCID No 2 Water	Administrative Allocation	(634.10)	
3974	McCreary, Veselka, Bragg & Allen, P.C.	Attorney Fees - 06-17-0020 R52037 Robert Giaco	(214.43)	
Total Disbursements				(848.53)
BALANCE AS OF 11/30/2019				\$88,859.19

Cash Flow Report - Road Const Operating Account

As of November 30, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2019				\$83,345.21
Receipts				
	To Record Cash		78,736.67	
Total Receipts				78,736.67
Disbursements				
5172	973 Materials, LLC	Capital Outlay	(466.70)	
5173	HaiDak Construction & Excavating LLC	Road Construction	(1,400.00)	
5174	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-01-0008 R31582 Timothy & Melva	(158.40)	
5175	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 02-16-1643 R30283 Randall Thurman	(218.70)	
5176	Austin American Stateman	Public Notice	(479.52)	
5177	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(33,080.79)	
5178	BEFCO Engineering, Inc.	Engineering Fees	(3,715.00)	
5179	Waller County Asphalt	Materials	(2,705.99)	
5180	K3 Transport LLC	Materials	(373.36)	
5181	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-04-0099 R32401 Wesley Donner	(179.10)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(655.94)	
Total Disbursements				(43,433.50)
BALANCE AS OF 11/30/2019				\$118,648.38

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of November 30, 2019

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		1.20 %	637,959.73	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	563,559.78	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,173.17	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,728.87	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		1.67 %	454,331.56	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		1.67 %	919,953.26	Water
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	281,159.71	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$3,074,438.08	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	88,859.19	Standby Operating
Totals for Standby Fund:				\$88,859.19	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	126,048.98	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	118,648.38	Road Const Operating
Totals for Roads Fund:				\$244,697.36	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,407,994.63	

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

November 2019

	Nov 19	Budget	Jan - Nov 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	120,432	108,333	1,223,474	1,191,667	1,300,000
14115 · Water Late Charge Income	2,546	2,083	27,733	22,917	25,000
14120 · TV Tap Fees	12,050	13,333	238,050	146,667	160,000
14125 · Capital Reserve Fee	8,166	0	87,875	0	0
14130 · Water Line Bore	1,400	2,333	22,650	25,667	28,000
14140 · Backflow Inspections	0	417	(2,628)	4,583	5,000
14145 · Returned Check Fee	0	17	0	183	200
14148 · Pools	55	23	380	252	275
14150 · Maps Sold	0	21	111	229	250
14155 · Office Rents	275	275	3,025	3,025	3,300
14160 · Other Income-W	130	1,000	20,477	11,000	180,000
14170 · Reconnect Fee	1,550	833	18,600	9,167	10,000
14175 · Interest-W	1,968	292	26,877	3,208	3,500
14180 · Copies & Faxes	4	4	18	46	50
14190 · Irrigation Systems	0	25	0	275	300
Total Water-Revenue	148,576	128,990	1,666,642	1,418,885	1,715,875
Total Income	148,576	128,990	1,666,642	1,418,885	1,715,875
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	43,503	56,500	503,194	621,500	678,000
16100b · Over Time	1,014	1,500	12,442	16,500	18,000
16100c · Double Time	272	208	1,455	2,292	2,500
16100e · Holiday	2,421	2,083	25,546	22,917	25,000
16100f · Annual Leave	2,453	2,083	24,667	22,917	25,000
16100g · Sick	2,330	833	11,930	9,167	10,000
16100h · Personal Time	0	292	1,981	3,208	3,500
16100k · FICA	4,693	6,333	43,871	69,667	76,000
16100l · 401K	0	0	0	0	0
16100m · Retirement-Life	3,445	4,500	43,697	49,500	54,000
16100n · SUI	3	167	1,715	1,833	2,000
16100o · Longevity Pay	11,240	917	11,240	10,083	11,000
16100p · FUTA	14	83	636	917	1,000
16100q · On Call Pay	398	417	4,378	4,583	5,000
Total 16100 · Payroll	71,785	75,917	686,751	835,083	911,000
16110 · Health Insurance					
16110a · Insurance-Medical	12,164	12,917	132,404	142,083	155,000
16110b · Insurance-Dental	119	333	4,353	3,667	4,000
16110c · Insurance-Vision	92	133	984	1,467	1,600
16110d · HSA	0	125	0	1,375	1,500
16110e · Insurance-Life	500	500	5,516	5,500	6,000
Total 16110 · Health Insurance	12,875	14,008	143,257	154,092	168,100
16115 · Contracted Interim GM	0	0	5,313	0	0

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

	Nov 19	Budget	Jan - Nov 19	YTD Budget	Annual Budget
16116 · Office Building Rental	1,204	0	24,140	0	0
16117 · Payroll Service Fee	332	258	3,303	2,842	3,100
16118 · Hand Tools	202	417	2,544	4,583	5,000
16120 · Wellness Program	0	83	360	917	1,000
16121 · Uniforms-W	160	583	8,069	6,417	7,000
16122 · Mileage	93	667	1,768	7,333	8,000
16123 · Vehicle Usage	0	333	0	3,667	4,000
16124 · Admin Allocations	(3,792)	(7,333)	(80,800)	(80,667)	(88,000)
16125 · PPE Allocations	(14,024)	(13,883)	(129,843)	(152,717)	(166,600)
16125a · EOM Salary Reimburs from WW	(11,537)	(13,317)	(108,751)	(146,483)	(159,800)
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	780	2,292	2,500
16128a · Contracted Taps - Water	0	583	0	6,417	7,000
16129 · Maint Agreement-Incode-W	0	1,083	9,615	11,917	13,000
16130 · Office Equip Lease	1,198	1,250	12,138	13,750	15,000
16131 · Pest Control	0	25	158	275	300
16133a · Security Agreement	420	25	3,938	275	300
16134 · Cleaning-Office	200	0	2,000	0	0
16135 · Garbage	84	83	883	917	1,000
16136 · Cleaning-Maint Building	200	250	2,400	2,750	3,000
16138 · Chemicals-Chlorine	1,058	1,333	15,482	14,667	16,000
16138a · Contract Labor	0	417	0	4,583	5,000
16139 · Field Equip Rental-W	0	833	4,431	9,167	10,000
16140 · Fuel-W	803	1,000	10,924	11,000	12,000
16141 · Repairs & Maint-W	0	1,500	902	16,500	18,000
16142 · Materials-W	1,915	5,417	53,559	59,583	65,000
16144 · Safety Supplies-W	0	333	1,996	3,667	4,000
16145 · Damage Claims	0	2,083	1,925	22,917	25,000
16146 · Water Samples	0	1,000	19,190	11,000	12,000
16147 · Repairs & Maint-Water Well	2,257	2,083	19,693	22,917	25,000
16149 · Computer-W	1,093	2,083	21,944	22,917	25,000
16150 · Depreciation-W	16,764	16,833	184,403	185,167	202,000
16151 · Dues & Subscriptions	340	67	1,800	733	800
16152 · Election Costs	0	250	0	2,750	3,000
16153 · Fax	0	8	0	92	100
16154 · Late Fees-W	0	125	197	1,375	1,500
16155 · Internet	267	167	1,338	1,833	2,000
16156 · Printing-W	629	833	7,246	9,167	10,000
16156a · Janitorial Supplies	0	17	0	183	200
16157 · Office Supplies-W	461	417	6,580	4,583	5,000
16158 · Misc-W	543	5,667	1,881	62,333	68,000
16159 · Medical-W	0	42	150	458	500
16160 · Misc Office-W	925	208	9,845	2,292	2,500
16161 · Pre-Employment Screening	140	42	1,277	458	500
16163 · Postage & Delivery	82	1,250	9,035	13,750	15,000
16164 · Public Notice	191	250	2,071	2,750	3,000
16165 · Telephone-W	202	833	6,633	9,167	10,000
16166 · License-W	0	208	0	2,292	2,500
16166a · Advertising	0	42	0	458	500
16167 · Bank Fees-W	55	42	547	458	500

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

	Nov 19	Budget	Jan - Nov 19	YTD Budget	Annual Budget
16169 · TCEQ Fees-W	0	667	0	7,333	8,000
16171 · CC Fees	2,442	2,500	29,347	27,500	30,000
16172 · Interest Bonds-W	2,317	2,375	25,485	26,125	28,500
16174 · Accounting-W	1,170	1,458	15,534	16,042	17,500
16175 · Appraiser	0	125	0	1,375	1,500
16176 · Audit-W	0	833	8,640	9,167	10,000
16177 · Engineering-W	0	3,750	19,310	41,250	45,000
16178 · Legal-W	150	2,500	15,760	27,500	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	2,907	5,042	5,500
16179b · Insurance-Vehicles-W	0	142	2,021	1,558	1,700
16179c · Insurance-Misc-W	0	17	935	183	200
16179d · Insurance-E&O-W	0	42	520	458	500
16179e · Insurance-Liability-W	0	75	813	825	900
16179f · Insurance-Bonding	0	25	175	275	300
16179g · Insurance-FSA	78	417	2,433	4,583	5,000
16179h · Insurance-WC-W	0	333	5,030	3,667	4,000
16179i · Insurance- Wells	0	458	0	5,042	5,500
Total 16179 · Insurance-W	78	1,967	14,834	21,633	23,600
16180 · Repairs-Bldg-W	16	2,083	1,936	22,917	25,000
16181 · Repairs-Equip-W	565	417	3,878	4,583	5,000
16182 · Repairs-Vehicles-W	741	500	11,082	5,500	6,000
16182a · Yard Maintenance-Mowing	1,044	1,250	14,134	13,750	15,000
16183 · Travel					
16183a · Travel-Air	0	42	337	458	500
16183b · Travel-Lodging	0	333	3,890	3,667	4,000
16183c · Travel-Meals	25	83	2,632	917	1,000
16183d · Travel-Rental Car	0	21	0	229	250
Total 16183 · Travel	25	479	6,858	5,271	5,750
16184 · Training-W	581	417	4,642	4,583	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	167	2,453	1,833	2,000
16185b · Electricity-Office Bldg	0	583	4,824	6,417	7,000
16185c · Electricity-Wells	0	3,750	43,309	41,250	45,000
16185d · Electricity-WW Lift Station	0	42	0	458	500
Total 16185 · Electricity	0	4,542	50,587	49,958	54,500
16186 · Water-Maint Bldg	0	142	1,543	1,558	1,700
16187 · Water-Office Bldg	0	158	2,460	1,742	1,900
16188 · Computer Supplies	189	833	2,830	9,167	10,000
16189 · Labor-Service Lines & Tap-W	0	2,083	19,850	22,917	25,000
16196 · Permits	0	100	0	1,100	1,200
16197 · Small Equipment Purchases	0	333	47	3,667	4,000
16199 · Communication/Radios	0	0	14,844	0	0
Total Water-Expense	96,633	136,471	1,236,760	1,501,179	1,637,650

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

	Nov 19	Budget	Jan - Nov 19	YTD Budget	Annual Budget
Total Expense	96,633	136,471	1,236,760	1,501,179	1,637,650
Net Ordinary Income	51,944	(7,481)	429,882	(82,294)	78,225
Other Income/Expense					
Other Income					
14000 · Assigned Surplus	0	26,090	0	286,985	313,075
Total Other Income	0	26,090	0	286,985	313,075
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	6,667	45,445	73,333	80,000
17101 · Equipment-W	0	8,333	47,281	91,667	100,000
17102 · Meters-W	0	833	31,225	9,167	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	18,333	20,000
17104 · Software-W	0	2,083	10,920	22,917	25,000
17105 · Computer Replacement-W	0	0	21,443	0	0
17106 · Line Extension-W	0	6,250	0	68,750	75,000
17107 · Buildings-W	9,750	0	84,016	20,000	20,000
17108 · Water Line Improvements-W	0	2,500	0	27,500	30,000
17109 · Capital Outlay Culverts-W	0	2,500	18,537	27,500	30,000
17121 · Water Well Cap Improv-W	0	108	0	1,192	1,300
Total Capital Outlay-W	9,750	30,942	258,868	360,358	391,300
Total Other Expense	9,750	30,942	258,868	360,358	391,300
Net Other Income	(9,750)	(4,852)	(258,868)	(73,373)	(78,225)
Net Income	42,194	(12,333)	171,014	(155,667)	0

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

	Nov 19	Budget	Jan - Nov 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	60,511	60,892	668,935	669,808	730,700
14216 · Commercial WW Fees	3,560	0	7,136	0	0
14220 · WW Bore	1,100	583	9,255	6,417	7,000
14225 · WW Tap Fees	44,567	20,167	204,052	221,833	242,000
14230 · Pump Maintenance	547	500	5,925	5,500	6,000
14235 · Debt Service Reserve Fee	5,444	12,750	58,588	140,250	153,000
14275 · Interest-WW Reserve	0	25	76	275	300
14276 · Interest-WW	1,065	667	14,162	7,333	8,000
14280 · Other Income-WW	0	0	20	0	0
Total Wastewater-Revenue	116,793	95,583	968,149	1,051,417	1,147,000
Total Income	116,793	95,583	968,149	1,051,417	1,147,000
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	160	583	6,591	6,417	7,000
16222 · W/W Salary Allocations	11,537	13,317	108,751	146,483	159,800
16229 · Maint Agreement-Incode-WW	0	333	1,820	3,667	4,000
16233 · Lift Station Admin Service Fee	0	146	1,150	1,604	1,750
16239 · Field Equip Rental-WW	0	833	6,680	9,167	10,000
16240 · Fuel-WW	709	875	9,277	9,625	10,500
16241 · Repairs & Maint-WW	218	1,333	236	14,667	16,000
16242 · Materials-WW	3,810	2,917	44,713	32,083	35,000
16243 · Meter Testing-WW	0	19	0	206	225
16244 · Safety Supplies-WW	61	250	1,909	2,750	3,000
16247 · Repairs & Maint-Lift Stat-WW	1,916	833	2,678	9,167	10,000
16248 · Grinder Pump Repair-WW	0	1,667	17,951	18,333	20,000
16250 · Depreciation-WW	37,347	40,000	410,820	440,000	480,000
16251 · Tools	140	292	698	3,208	3,500
16257 · Office Supplies-WW	0	17	997	183	200
16258 · Misc-WW	0	50	541	550	600
16259 · Medical-WW	157	25	307	275	300
16260 · Op & Maint-City of Bastrop-WW	0	17,500	106,583	192,500	210,000
16265 · Telephone-WW	0	83	0	917	1,000
16266 · License-WW	0	50	0	550	600
16268 · Filing Fees-WW	0	33	800	367	400
16269 · TCEQ Fees-WW	0	267	0	2,933	3,200
16272 · Interest Bonds-WW	13,129	13,458	144,418	148,042	161,500
16274 · Accounting-WW	1,040	1,458	13,808	16,042	17,500
16276 · Audit-WW	0	833	7,680	9,167	10,000
16277 · Engineering-WW	0	833	180	9,167	10,000
16278 · Legal- WW	0	83	2,075	917	1,000

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

	Nov 19	Budget	Jan - Nov 19	YTD Budget	Annual Budget
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	250	2,990	2,750	3,000
16279b · Insurance-Vehicles-WW	0	150	0	1,650	1,800
16279c · Insurance-Misc-WW	0	42	935	458	500
16279d · Insurance-E&O-WW	0	42	520	458	500
16279e · Insurance-Liability-WW	0	75	813	825	900
16279h · Insurance-WC-WW	0	417	5,030	4,583	5,000
Total 16279 · Insurance-WW	0	975	10,288	10,725	11,700
16280 · Repairs-Bldg WW	0	0	1,126	0	0
16281 · Repairs-Equip-WW	239	417	3,369	4,583	5,000
16282 · Repairs-Vehicles-WW	0	333	4,566	3,667	4,000
16283 · Yard Maintenance-Mowing	0	208	0	2,292	2,500
16284 · Training-WW	0	83	0	917	1,000
16285 · Electricity-Lift Stations	0	417	3,826	4,583	5,000
16286 · Water-Lift Stations	0	1,000	1,353	11,000	12,000
16289 · Labor-Service Lines & Tap-WW	0	167	2,500	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	47	917	1,000
Total Wastewater-Expense	70,462	101,848	917,738	1,120,327	1,222,175
Total Expense	70,462	101,848	917,738	1,120,327	1,222,175
Net Ordinary Income	46,331	(6,265)	50,412	(68,910)	(75,175)
Other Income/Expense					
Other Income					
14002 · Assigned Surplus - WW	0	13,598	0	149,577	163,175
Total Other Income	0	13,598	0	149,577	163,175
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	3,333	17,764	36,667	40,000
17201 · Equipment-WW	0	250	46,425	2,750	3,000
17208 · Wastewater Improv-WW	0	2,083	0	22,917	25,000
17209 · Wastewater Plant-WW	0	1,667	0	18,333	20,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	12,687	0	0
Total Capital Outlay-WW	0	7,333	76,876	80,667	88,000
Total Other Expense	0	7,333	76,876	80,667	88,000

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

	Nov 19	Budget	Jan - Nov 19	YTD Budget	Annual Budget
Net Other Income	0	6,265	(76,876)	68,910	75,175
Net Income	46,331	0	(26,464)	(0)	0

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

	Nov 19	Budget	Jan - Nov 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	77,582	102,833	1,100,441	1,131,167	1,234,000
34215 · Assessments-Prior to 97	0	833	6,841	9,167	10,000
34220 · Late Fee	0	2,083	23,823	22,917	25,000
34225 · Late Fee- Prior	960	100	1,380	1,100	1,200
34235 · Lien Fees	1,675	2,083	27,981	22,917	25,000
34240 · Deed Admin Fee	480	100	4,299	1,100	1,200
34245 · Returned Check Fee	0	0	1,689	0	0
34250 · Filing Fees	719	250	5,272	2,750	3,000
34255 · Driveway	0	150	0	1,650	1,800
34265 · Attorney Fees	798	2,083	20,302	22,917	25,000
34270 · Allocation to Maintenance Fund	(25,667)	(25,667)	(282,333)	(282,333)	(308,000)
34275 · Interest-RC	79	83	867	917	1,000
Total Road Construction-Revenue	56,627	84,933	910,562	934,267	1,019,200
Total Income	56,627	84,933	910,562	934,267	1,019,200
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	8,076	9,592	76,125	105,508	115,100
36224 · Admin Allocations from Water-RC	3,391	7,333	77,577	80,667	88,000
36229 · Maint Agreement-Incode-RC	0	625	5,862	6,875	7,500
36239 · Field Equip Rental	0	125	174	1,375	1,500
36241 · Repair & Maint-RC	0	42	0	458	500
36242 · Materials-RC	67	0	4,846	0	0
36245 · Damage Claims	0	4	0	46	50
36258 · Misc	0	417	248	4,583	5,000
36263 · Postage	0	500	8,122	5,500	6,000
36264 · Public Notices	0	0	480	0	0
36268 · Filing Fees	0	417	6,189	4,583	5,000
36270 · Bad Debt	0	3,750	0	41,250	45,000
36271 · CC Fees	656	500	7,318	5,500	6,000
36272 · Attorney Fees (County)	398	250	21,635	2,750	3,000
36274 · Accounting	715	917	9,493	10,083	11,000
36276 · Audit-RC	0	0	5,280	10,000	10,000
36277 · Engineering-RC	4,445	6,250	148,160	68,750	75,000
36278 · Legal-RC	1,500	2,500	13,125	27,500	30,000

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

	Nov 19	Budget	Jan - Nov 19	YTD Budget	Annual Budget
36279 · Insurance					
36279b · Insurance- Vehicles	0	0	2,021	0	0
36279c · Insurance-Misc	0	0	935	0	0
36279d · Insurance- E&O	0	0	0	0	0
36279h · Insurance- WC	0	0	4,013	0	0
Total 36279 · Insurance	0	0	6,969	0	0
36280 · Other Professional Fees	0	83	0	917	1,000
36281 · Repairs-Equip-RC	0	0	43	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	19,248	39,138	391,645	440,512	479,650
Total Expense	19,248	39,138	391,645	440,512	479,650
Net Ordinary Income	37,379	45,796	518,917	493,754	539,550
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	1,621	0	17,829	19,450
Total Other Income	0	1,621	0	17,829	19,450
Other Expense					
Road Construction-Capital					
37210 · Equipment-RC	0	0	153	0	0
37285 · Capital Outlay-RC	2,977	46,583	182,148	512,417	559,000
Total Road Construction-Capital	2,977	46,583	182,301	512,417	559,000
Total Other Expense	2,977	46,583	182,301	512,417	559,000
Net Other Income	(2,977)	(44,963)	(182,301)	(494,588)	(539,550)
Net Income	34,401	833	336,616	(833)	0

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

	Nov 19	Budget	Jan - Nov 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	91,667	100,000
34176 · Transfer from Road Construction	25,667	25,667	282,333	282,333	308,000
Total Road Maintenance-Revenue	25,667	34,000	292,333	374,000	408,000
Total Income	25,667	34,000	292,333	374,000	408,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	5,948	4,283	53,718	47,117	51,400
36127 · Repairs- Contracted-RM	0	8,333	63,025	91,667	100,000
36128 · Contract Labor- RM	0	5,000	1,600	55,000	60,000
36129 · Maint. Agreement-Incode-RM	0	0	607	0	0
36139 · Field Equipment Rental- RM	0	1,250	168	13,750	15,000
36141 · R&M-RM	0	1,667	325	18,333	20,000
36142 · Materials-RM	2,441	10,417	23,422	114,583	125,000
36144 · Safety Supplies-RM	0	417	0	4,583	5,000
36146 · Equip. Small	0	83	0	917	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	2,158	1,833	2,000
36176 · Audit-RM	0	0	1,200	4,000	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	3,597	458	500
36181 · Repairs- Equip-RM	0	0	43	0	0
Total Road Maintenance-Expense	8,552	33,492	150,136	374,508	408,000
Total Expense	8,552	33,492	150,136	374,508	408,000
Net Ordinary Income	17,115	508	142,197	(508)	0
Other Income/Expense					
Other Expense					
Road Maintenance-Capital					
37110 · Equipment-RM	0	0	153	0	0

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

	Nov 19	Budget	Jan - Nov 19	YTD Budget	Annual Budget
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	17,115	508	142,045	(508)	0

Bastrop WCID No 2 - Standby
Actual vs Budget
November 2019

	Nov 19	Budget	Jan - Nov 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	1,721	4,583	5,000
25500 · TV Standby	0	417	3,686	4,583	5,000
25600 · Late Fees	0	0	1,335	0	0
25700 · Lien Fees	0	0	735	0	0
25710 · Attorney Fees	0	0	2,344	0	0
Total Income	0	833	9,821	9,167	10,000
Expense					
27110 · Admin Allocations	400	417	3,223	4,583	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	2,158	1,833	2,000
27170 · Audit	0	208	1,200	2,292	2,500
27175 · Attorney Fees Expense	214	0	2,556	0	0
27180 · Engineering	0	0	1,440	0	0
27190 · Legal	0	42	850	458	500
Total Expense	777	833	14,000	9,167	10,000
Net Ordinary Income	(777)	0	(4,178)	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	(777)	0	(55,138)	0	0

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of November 30, 2019

	Nov 30, 19
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	281,159.71
11220 · TWDB WW	572.00
Total Checking/Savings	281,731.71
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	29,027.67
11250 · Accounts Receivable - WW	10,396.47
Total Accounts Receivable	39,424.14
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,591,186.86
11160 · Allowance for Doubtful-W	(10,176.94)
11165 · Accrued Interest	5,108.86
11171 · Due from Standby-W	562.70
11172 · Due from RM-W	6,110.50
11173 · Due from RC-W	13,749.24
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,201,519.51
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	2,867,955.42
Total Current Assets	3,149,687.13
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,366,265.01)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(2,807,177.86)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	7,089,181.34
TOTAL ASSETS	10,238,868.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	(327,971.83)
Total Accounts Payable	(327,971.83)
Other Current Liabilities	
12140 · Accrued Salaries	21,379.25
12144 · FSA Employee Flexible Spending	284.51
12145 · Benefit Liability	(20,833.61)
12160 · Deposits	234,905.00
12170 · Due to TCEQ-W	1,856.84
12180 · Groundwater Assessments Pay-W	1,638.49

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of November 30, 2019

	<u>Nov 30, 19</u>
12190 · Unclaimed Property	134.35
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	3,413.04
12280 · Bonds Payable-TWDB-WW	5,570,000.00
12281 · Bond Interest Payable	77,228.75
Total Other Current Liabilities	<u>5,913,506.62</u>
Total Current Liabilities	<u>5,585,534.79</u>
Total Liabilities	5,585,534.79
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	144,550.51
Total Equity	<u>4,653,333.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>10,238,868.47</u></u>

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

	Nov 30, 19
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	118,648.38
Total Checking/Savings	118,648.38
Other Current Assets	
31230 · Time Deposits-RC	126,048.98
31250 · Accounts Receivable-RC	2,560,530.28
31260 · Allowance for Doubtful-RC	(1,547,545.73)
31277 · FEMA Receivable	358,133.58
Total Other Current Assets	1,497,167.11
Total Current Assets	1,615,815.49
TOTAL ASSETS	1,615,815.49
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	7,157.50
Total Accounts Payable	7,157.50
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	739,045.06
32150 · Due to Water-RM	6,110.50
32250 · Due to Water-RC	13,749.24
32257 · FEMA Funds Deferred Revenue	358,133.58
Total Other Current Liabilities	1,117,038.38
Total Current Liabilities	1,124,195.88
Total Liabilities	1,124,195.88
Equity	
33130 · Fund Balance-RM	32,549.13
33220 · Fund Balance-RC	(19,590.13)
Net Income	478,660.61
Total Equity	491,619.61
TOTAL LIABILITIES & EQUITY	1,615,815.49

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

	Nov 30, 19
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	88,859.19
Total Checking/Savings	88,859.19
Other Current Assets	
21500 · Accounts Receivable	511,725.88
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	3,191.97
Total Current Assets	92,051.16
TOTAL ASSETS	92,051.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	562.70
22740 · Unclaimed Property	3.10
Total Other Current Liabilities	565.80
Total Current Liabilities	565.80
Total Liabilities	565.80
Equity	
23010 · Fund Balance	146,623.57
Net Income	(55,138.21)
Total Equity	91,485.36
TOTAL LIABILITIES & EQUITY	92,051.16

District Debt Service Payments

01/01/2020 - 12/31/2020

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
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
Debt Service Payment Due 12/01/2020						
Amegy Bank of Texas	2016	12/01/2020		260,000.00	90,499.50	350,499.50
		Total Due 12/01/2020		260,000.00	90,499.50	350,499.50
		District Total		\$260,000.00	\$180,999.00	\$440,999.00