



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

December 31, 2019

Cash Flow Report - Operating Water Account

As of December 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2019				\$281,159.71
Receipts				
	Payment from Standby Fund		562.70	
	Payment from Road Fund		6,110.50	
	Payment from Road Fund - AP Allocation		13,749.24	
	Interest Earned on Checking		24.58	
	Accounts Receivable-W		198,385.04	
	Accounts Receivable - Pump/TWDB Reserve		13,489.05	
Total Receipts				232,321.11
Disbursements				
23164	Austin Armature Works, LP	Repair & Maintenance	(1,518.82)	
23165	BlueCross BlueShield of Texas	Insurance	(16,968.00)	
23166	Dental Select	Dental Insurance	(32.60)	
23167	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(2,010.47)	
23168	Grainger Inc	Repair & Maintenance	(515.10)	
23169	Johnson Lab & Supply Inc.	Materials & Maintenance	(397.44)	
23170	Lowe's Business Account	Materials	(978.61)	
23171	Quill Corporation	Office Supplies	(144.43)	
23172	Time Warner Cable	Telephone/Internet	(110.57)	
23173	Tractor Supply Co	Materials	(339.97)	
23174	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
23175	Ameriflex Business Solutions	FSA Purchases	(4.99)	
23176	Austin American Statesman	Public Notice	(120.96)	
23177	Barnard Tire & Auto	Maintenance & Repair	(353.99)	
23178	Bastrop Medical	Employment Screening	(140.00)	
23179	Card Service Center	Credit Card Expense	(2,831.37)	
23180	Coeus Networks	Computer	(1,092.50)	
23181	DPC Industries, Inc.	Chemicals	(1,058.30)	
23182	Environmental Improvements, Inc	Materials	(3,335.24)	
23183	Fluid Meter Service, Corp	Meter	(375.00)	
23184	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
23185	Judy Osborn	Legal Fee	(150.00)	
23186	La Grange NAPA	Repair Vehicle	(136.57)	
23187	Matrix Imaging Solutions (C)	Printing	(328.80)	
23188	Nortex Modlar Leasing & Construction	Office Rental	(1,204.00)	
23189	Waste Connections	Garbage	(83.93)	
23190	Wex Bank	Fuel	(1,417.26)	
23191	Ameriflex Business Solutions.	Insurance FSA Fees	(78.00)	
23192	AT&T	Telephone Expense - Lift Station	(128.84)	
23193	Austin American Statesman	Public Notice	(205.92)	
23194	Bastrop WCID No 2	Petty Cash Replenish	(91.44)	
23195	Cintas Corporation #86	Uniforms	(1,001.68)	
23196	Environmental Improvements, Inc	Materials	(301.13)	
23197	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(388.65)	
23198	Hydro Source Services, Inc.	Materials	(460.00)	
23199	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
23200	Professional Image Communications	Answering Service	(190.00)	
23201	Quill Corporation	Office Supplies	(35.88)	
23202	Time Warner Cable	Telephone/Internet	(156.56)	
23203	TxTag	Tolls	(26.34)	
23204	Sharon Waterman	Customer Deposit Refund	(67.47)	

Cash Flow Report - Operating Water Account

As of December 31, 2019

Num	Name	Memo	Amount	Balance
Disbursements				
23205	John S Creamer	Customer Deposit Refund	(67.55)	
23206	Elizabeth & Evel Rodriguez	Customer Deposit Refund	(39.59)	
23207	Jullian & Justin Meuth	Customer Deposit Refund	(67.38)	
23208	Trent Baird	Customer Deposit Refund	(221.70)	
23209	Clayton & Stacy A Wilson	Customer Deposit Refund	(109.69)	
23210	Jesse Rodriguez	VOID: Customer Deposit Refund	0.00	
23211	Sharon & James Boujema	Customer Deposit Refund	(182.88)	
23212	Michael Gauna & Stephanie A Chavez	Customer Deposit Refund	(85.86)	
23213	Jackie Robinson	Customer Deposit Refund	(130.90)	
23214	Jean Gage	Customer Deposit Refund	(185.21)	
23215	Walter A & Lynne Bentsen	Customer Deposit Refund	(136.81)	
23216	Jesse Munoz	Customer Deposit Refund	(96.28)	
23217	Galen Barnett & Jennifer Neal	Customer Deposit Refund	(162.87)	
23218	Denice Zumbo	Customer Deposit Refund	(135.00)	
23219	West Creek Homes	Customer Deposit Refund	(9.37)	
23220	Aqua Water Supply Corporation	Water Samples	(150.00)	
23221	Bastrop WCID No 2 - W/W	WasteWater Service	(140.56)	
23222	Bastrop WCID No 2 - Water	Purchase Water Expense	(313.88)	
23223	DPC Industries, Inc.	Chemicals	(435.18)	
23224	Esquivel Enterprise	Cleaning	(400.00)	
23225	Ewald Kubota	Equipment	(134.86)	
23226	Frontier Communications	Answering Service	(70.16)	
23227	Home Depot	Materials & Maintenance	(80.05)	
23228	Humana Hlth Plan TX	Insurance Premium	(125.08)	
23229	Jesse Rodriguez	Customer Deposit Refund	(169.00)	
23230	McLean & Howard, LLP	Legal Fees	(2,800.00)	
23231	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,608.55)	
23232	Shaun K Moore	Capital Outlay - Buildings	(8,732.11)	
23233	Shred-It USA	Shred Expense	(372.26)	
23234	TRWA	Dues & Subscriptions	(2,295.00)	
23235	Unum Life Insurance Company	Insurance Premium	(451.77)	
ACH	Bluebonnet Electric Coop	Utility Expense	(4,138.00)	
ACH	City of Bastrop	Purchase Sewer Service	(10,134.72)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(6,344.51)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,236.45)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Items	(452.07)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 11/20/19-12/03/19	(20,414.02)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 12/04/19-12/17/19	(17,774.01)	
PAYROLL	Alliance Payroll	Payroll Fees	(225.10)	
PAYROLL	United States Treasury	Payroll Liabilites	(11,547.07)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - November	(30,837.22)	
Total Disbursements				(167,954.36)
BALANCE AS OF 12/31/2019				\$345,526.46

Cash Flow Report - TWDB WW Account

As of December 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2019				\$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 12/31/2019				\$572.00

Cash Flow Report - Standby Operating Account

As of December 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2019				\$88,859.19
Receipts				
	Accounts Receivable		2,969.10	
Total Receipts				2,969.10
Disbursements				
3975	McCreary, Veselka, Bragg & Allen, P.C.	Attorney Fees - 06-02-0093 R51489 Michael Nevar	(368.10)	
3976	Bastrop WCID No 2 Water	Administrative Allocation	(562.70)	
Total Disbursements				(930.80)
BALANCE AS OF 12/31/2019				\$90,897.49

Cash Flow Report - Road Const Operating Account

As of December 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2019				\$118,648.38
Receipts				
	To Record Cash		341,691.99	
	To Record Cash		67,514.83	
Total Receipts				409,206.82
Disbursements				
5182	Waller County Asphalt	Materials	(2,712.50)	
5183	BEFCO Engineering, Inc.	Engineering Fees	(4,445.00)	
5184	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(19,859.74)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(554.38)	
Total Disbursements				(27,571.62)
BALANCE AS OF 12/31/2019				\$500,283.58

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of December 31, 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 %	638,757.21	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	594,524.32	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,188.77	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,759.81	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		1.62 %	454,957.66	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		1.62 %	921,221.07	Water
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	345,526.46	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$3,172,507.30	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	90,897.49	Standby Operating
Totals for Standby Fund:				\$90,897.49	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	126,129.27	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	500,283.58	Road Const Operating
Totals for Roads Fund:				\$626,412.85	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,889,817.64	

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

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	99,272	108,333	1,322,746	1,300,000	1,300,000
14115 · Water Late Charge Income	2,234	2,083	29,967	25,000	25,000
14120 · TV Tap Fees	9,600	13,333	247,650	160,000	160,000
14125 · Capital Reserve Fee	8,226	0	96,101	0	0
14130 · Water Line Bore	541	2,333	23,191	28,000	28,000
14140 · Backflow Inspections	0	417	(2,628)	5,000	5,000
14145 · Returned Check Fee	0	17	0	200	200
14148 · Pools	0	23	380	275	275
14150 · Maps Sold	0	21	111	250	250
14155 · Office Rents	275	275	3,300	3,300	3,300
14160 · Other Income-W	60	169,000	20,540	180,000	180,000
14170 · Reconnect Fee	900	833	19,500	10,000	10,000
14175 · Interest-W	1,965	292	28,842	3,500	3,500
14180 · Copies & Faxes	0	4	18	50	50
14190 · Irrigation Systems	0	25	0	300	300
Total Water-Revenue	123,073	296,990	1,789,718	1,715,875	1,715,875
Total Income	123,073	296,990	1,789,718	1,715,875	1,715,875
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	38,428	56,500	541,622	678,000	678,000
16100b · Over Time	1,446	1,500	13,888	18,000	18,000
16100c · Double Time	141	208	1,596	2,500	2,500
16100e · Holiday	4,797	2,083	30,342	25,000	25,000
16100f · Annual Leave	2,991	2,083	27,658	25,000	25,000
16100g · Sick	1,857	833	13,786	10,000	10,000
16100h · Personal Time	650	292	2,631	3,500	3,500
16100k · FICA	3,713	6,333	47,584	76,000	76,000
16100l · 401K	0	0	0	0	0
16100m · Retirement-Life	3,844	4,500	47,541	54,000	54,000
16100n · SUI	2	167	1,717	2,000	2,000
16100o · Longevity Pay	0	917	11,240	11,000	11,000
16100p · FUTA	12	83	648	1,000	1,000
16100q · On Call Pay	399	417	4,776	5,000	5,000
Total 16100 · Payroll	58,280	75,917	745,031	911,000	911,000
16110 · Health Insurance					
16110a · Insurance-Medical	13,013	12,917	145,417	155,000	155,000
16110b · Insurance-Dental	109	333	4,462	4,000	4,000
16110c · Insurance-Vision	109	133	1,093	1,600	1,600
16110d · HSA	0	125	0	1,500	1,500
16110e · Insurance-Life	563	500	6,080	6,000	6,000
Total 16110 · Health Insurance	13,795	14,008	157,052	168,100	168,100
16115 · Contracted Interim GM	0	0	5,313	0	0

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

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
16116 · Office Building Rental	1,204	0	25,344	0	0
16117 · Payroll Service Fee	225	258	3,528	3,100	3,100
16118 · Hand Tools	0	417	2,544	5,000	5,000
16120 · Wellness Program	0	83	360	1,000	1,000
16121 · Uniforms-W	0	583	8,570	7,000	7,000
16122 · Mileage	0	667	1,768	8,000	8,000
16123 · Vehicle Usage	0	333	0	4,000	4,000
16124 · Admin Allocations	(40,097)	(7,333)	(120,896)	(88,000)	(88,000)
16125 · PPE Allocations	(11,922)	(13,883)	(141,765)	(166,600)	(166,600)
16125a · EOM Salary Reimburs from WW	(9,020)	(13,317)	(117,771)	(159,800)	(159,800)
16126 · Answering Service	190	208	2,280	2,500	2,500
16127 · Repairs-Contracted-W	0	125	0	1,500	1,500
16128 · Maint Agreement-Hand Held	0	208	780	2,500	2,500
16128a · Contracted Taps - Water	0	583	0	7,000	7,000
16129 · Maint Agreement-Incode-W	0	1,083	9,615	13,000	13,000
16130 · Office Equip Lease	865	1,250	13,003	15,000	15,000
16131 · Pest Control	0	25	158	300	300
16133a · Security Agreement	0	25	3,938	300	300
16134 · Cleaning-Office	200	0	2,200	0	0
16135 · Garbage	84	83	967	1,000	1,000
16136 · Cleaning-Maint Building	200	250	2,600	3,000	3,000
16138 · Chemicals-Chlorine	530	1,333	16,448	16,000	16,000
16138a · Contract Labor	0	417	0	5,000	5,000
16139 · Field Equip Rental-W	0	833	4,431	10,000	10,000
16140 · Fuel-W	777	1,000	11,701	12,000	12,000
16141 · Repairs & Maint-W	0	1,500	902	18,000	18,000
16142 · Materials-W	1,356	5,417	54,956	65,000	65,000
16144 · Safety Supplies-W	82	333	2,077	4,000	4,000
16145 · Damage Claims	0	2,083	1,925	25,000	25,000
16146 · Water Samples	0	1,000	19,340	12,000	12,000
16147 · Repairs & Maint-Water Well	0	2,083	19,994	25,000	25,000
16149 · Computer-W	1,093	2,083	23,036	25,000	25,000
16150 · Depreciation-W	16,764	16,833	201,167	202,000	202,000
16151 · Dues & Subscriptions	2,378	67	4,178	800	800
16152 · Election Costs	0	250	0	3,000	3,000
16153 · Fax	0	8	0	100	100
16154 · Late Fees-W	0	125	197	1,500	1,500
16155 · Internet	267	167	1,605	2,000	2,000
16156 · Printing-W	493	833	7,739	10,000	10,000
16156a · Janitorial Supplies	0	17	0	200	200
16157 · Office Supplies-W	165	417	6,745	5,000	5,000
16158 · Misc-W	28	5,667	1,908	68,000	68,000
16159 · Medical-W	0	42	150	500	500
16160 · Misc Office-W	594	208	10,465	2,500	2,500
16161 · Pre-Employment Screening	0	42	1,277	500	500
16163 · Postage & Delivery	187	1,250	9,222	15,000	15,000
16164 · Public Notice	206	250	2,276	3,000	3,000
16165 · Telephone-W	199	833	7,145	10,000	10,000
16166 · License-W	0	208	0	2,500	2,500
16166a · Advertising	0	42	0	500	500
16167 · Bank Fees-W	30	42	577	500	500

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

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
16169 · TCEQ Fees-W	0	667	0	8,000	8,000
16171 · CC Fees	2,236	2,500	31,583	30,000	30,000
16172 · Interest Bonds-W	2,317	2,375	27,802	28,500	28,500
16174 · Accounting-W	1,170	1,458	16,704	17,500	17,500
16175 · Appraiser	0	125	0	1,500	1,500
16176 · Audit-W	0	833	8,640	10,000	10,000
16177 · Engineering-W	0	3,750	19,310	45,000	45,000
16178 · Legal-W	0	2,500	17,835	30,000	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	2,907	5,500	5,500
16179b · Insurance-Vehicles-W	0	142	2,021	1,700	1,700
16179c · Insurance-Misc-W	0	17	935	200	200
16179d · Insurance-E&O-W	0	42	520	500	500
16179e · Insurance-Liability-W	0	75	813	900	900
16179f · Insurance-Bonding	0	25	175	300	300
16179g · Insurance-FSA	82	417	2,515	5,000	5,000
16179h · Insurance-WC-W	0	333	5,030	4,000	4,000
16179i · Insurance- Wells	0	458	0	5,500	5,500
Total 16179 · Insurance-W	82	1,967	14,916	23,600	23,600
16180 · Repairs-Bldg-W	0	2,083	1,936	25,000	25,000
16181 · Repairs-Equip-W	0	417	3,945	5,000	5,000
16182 · Repairs-Vehicles-W	888	500	11,970	6,000	6,000
16182a · Yard Maintenance-Mowing	1,044	1,250	15,178	15,000	15,000
16183 · Travel					
16183a · Travel-Air	0	42	337	500	500
16183b · Travel-Lodging	410	333	4,300	4,000	4,000
16183c · Travel-Meals	1,015	83	3,738	1,000	1,000
16183d · Travel-Rental Car	0	21	0	250	250
Total 16183 · Travel	1,424	479	8,374	5,750	5,750
16184 · Training-W	0	417	4,642	5,000	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	167	2,635	2,000	2,000
16185b · Electricity-Office Bldg	0	583	5,278	7,000	7,000
16185c · Electricity-Wells	0	3,750	46,458	45,000	45,000
16185d · Electricity-WW Lift Station	0	42	0	500	500
Total 16185 · Electricity	0	4,542	54,371	54,500	54,500
16186 · Water-Maint Bldg	0	142	1,707	1,700	1,700
16187 · Water-Office Bldg	0	158	2,610	1,900	1,900
16188 · Computer Supplies	31	833	2,861	10,000	10,000
16189 · Labor-Service Lines & Tap-W	0	2,083	19,850	25,000	25,000
16196 · Permits	0	100	0	1,200	1,200
16197 · Small Equipment Purchases	0	333	47	4,000	4,000
16199 · Communication/Radios	0	0	14,844	0	0
Total Water-Expense	48,346	136,471	1,293,205	1,637,650	1,637,650

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

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
Total Expense	48,346	136,471	1,293,205	1,637,650	1,637,650
Net Ordinary Income	74,726	160,519	496,513	78,225	78,225
Other Income/Expense					
Other Income					
14000 · Assigned Surplus	0	26,090	0	313,075	313,075
Total Other Income	0	26,090	0	313,075	313,075
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	6,667	45,445	80,000	80,000
17101 · Equipment-W	0	8,333	47,281	100,000	100,000
17102 · Meters-W	0	833	31,225	10,000	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	20,000	20,000
17104 · Software-W	0	2,083	10,920	25,000	25,000
17105 · Computer Replacement-W	0	0	21,443	0	0
17106 · Line Extension-W	0	6,250	0	75,000	75,000
17107 · Buildings-W	8,732	0	92,748	20,000	20,000
17108 · Water Line Improvements-W	0	2,500	0	30,000	30,000
17109 · Capital Outlay Culverts-W	0	2,500	18,537	30,000	30,000
17110 · Capital Outlay-W	6,500	0	6,500	0	0
17121 · Water Well Cap Improv-W	0	108	0	1,300	1,300
Total Capital Outlay-W	15,232	30,942	274,100	391,300	391,300
Total Other Expense	15,232	30,942	274,100	391,300	391,300
Net Other Income	(15,232)	(4,852)	(274,100)	(78,225)	(78,225)
Net Income	59,494	155,667	222,413	0	0

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

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	60,664	60,892	729,599	730,700	730,700
14216 · Commercial WW Fees	3,438	0	10,574	0	0
14220 · WW Bore	850	583	10,105	7,000	7,000
14225 · WW Tap Fees	15,627	20,167	219,679	242,000	242,000
14230 · Pump Maintenance	550	500	6,475	6,000	6,000
14235 · Debt Service Reserve Fee	5,484	12,750	64,072	153,000	153,000
14275 · Interest-WW Reserve	0	25	76	300	300
14276 · Interest-WW	925	667	15,087	8,000	8,000
14280 · Other Income-WW	0	0	20	0	0
Total Wastewater-Revenue	87,537	95,583	1,055,687	1,147,000	1,147,000
Total Income	87,537	95,583	1,055,687	1,147,000	1,147,000
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	583	7,092	7,000	7,000
16222 · W/W Salary Allocations	9,020	13,317	117,771	159,800	159,800
16229 · Maint Agreement-Incode-WW	0	333	1,820	4,000	4,000
16233 · Lift Station Admin Service Fee	0	146	1,150	1,750	1,750
16239 · Field Equip Rental-WW	0	833	6,680	10,000	10,000
16240 · Fuel-WW	598	875	9,875	10,500	10,500
16241 · Repairs & Maint-WW	0	1,333	236	16,000	16,000
16242 · Materials-WW	957	2,917	45,710	35,000	35,000
16243 · Meter Testing-WW	0	19	0	225	225
16244 · Safety Supplies-WW	0	250	1,909	3,000	3,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	2,678	10,000	10,000
16248 · Grinder Pump Repair-WW	0	1,667	17,951	20,000	20,000
16250 · Depreciation-WW	37,347	40,000	448,167	480,000	480,000
16251 · Tools	0	292	698	3,500	3,500
16257 · Office Supplies-WW	0	17	997	200	200
16258 · Misc-WW	0	50	541	600	600
16259 · Medical-WW	0	25	307	300	300
16260 · Op & Maint-City of Bastrop-WW	0	17,500	116,717	210,000	210,000
16265 · Telephone-WW	0	83	0	1,000	1,000
16266 · License-WW	0	50	0	600	600
16268 · Filing Fees-WW	0	33	800	400	400
16269 · TCEQ Fees-WW	0	267	0	3,200	3,200
16272 · Interest Bonds-WW	13,129	13,458	157,547	161,500	161,500
16274 · Accounting-WW	1,040	1,458	14,848	17,500	17,500
16276 · Audit-WW	0	833	7,680	10,000	10,000
16277 · Engineering-WW	0	833	180	10,000	10,000
16278 · Legal- WW	0	83	2,075	1,000	1,000

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

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	250	2,990	3,000	3,000
16279b · Insurance-Vehicles-WW	0	150	0	1,800	1,800
16279c · Insurance-Misc-WW	0	42	935	500	500
16279d · Insurance-E&O-WW	0	42	520	500	500
16279e · Insurance-Liability-WW	0	75	813	900	900
16279h · Insurance-WC-WW	0	417	5,030	5,000	5,000
Total 16279 · Insurance-WW	0	975	10,288	11,700	11,700
16280 · Repairs-Bldg WW	0	0	1,126	0	0
16281 · Repairs-Equip-WW	0	417	3,437	5,000	5,000
16282 · Repairs-Vehicles-WW	106	333	4,672	4,000	4,000
16283 · Yard Maintenance-Mowing	0	208	0	2,500	2,500
16284 · Training-WW	0	83	0	1,000	1,000
16285 · Electricity-Lift Stations	0	417	4,179	5,000	5,000
16286 · Water-Lift Stations	0	1,000	1,494	12,000	12,000
16289 · Labor-Service Lines & Tap-WW	0	167	2,500	2,000	2,000
16294 · Travel - Lodging	0	42	0	500	500
16295 · Travel - Meals	0	17	0	200	200
16296 · Travel - Rental Car	0	17	0	200	200
16297 · Small Equipment Purchaes-WW	0	83	47	1,000	1,000
Total Wastewater-Expense	62,197	101,848	991,171	1,222,175	1,222,175
Total Expense	62,197	101,848	991,171	1,222,175	1,222,175
Net Ordinary Income	25,340	(6,265)	64,516	(75,175)	(75,175)
Other Income/Expense					
Other Income					
14002 · Assigned Surplus - WW	0	13,598	0	163,175	163,175
Total Other Income	0	13,598	0	163,175	163,175
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	3,333	17,764	40,000	40,000
17201 · Equipment-WW	0	250	46,425	3,000	3,000
17208 · Wastewater Improv-WW	0	2,083	0	25,000	25,000
17209 · Wastewater Plant-WW	0	1,667	0	20,000	20,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	12,687	0	0
Total Capital Outlay-WW	0	7,333	76,876	88,000	88,000
Total Other Expense	0	7,333	76,876	88,000	88,000

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

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
Net Other Income	0	6,265	(76,876)	75,175	75,175
Net Income	25,340	0	(12,360)	0	0

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

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	396,964	102,833	1,497,405	1,234,000	1,234,000
34215 · Assessments-Prior to 97	1,913	833	8,753	10,000	10,000
34220 · Late Fee	3,113	2,083	27,896	25,000	25,000
34225 · Late Fee- Prior	0	100	420	1,200	1,200
34235 · Lien Fees	5,182	2,083	33,163	25,000	25,000
34240 · Deed Admin Fee	1,320	100	5,618	1,200	1,200
34245 · Returned Check Fee	30	0	1,719	0	0
34250 · Filing Fees	637	250	5,909	3,000	3,000
34255 · Driveway	0	150	0	1,800	1,800
34265 · Attorney Fees	1,622	2,083	21,924	25,000	25,000
34270 · Allocation to Maintenance Fund	(25,667)	(25,667)	(308,000)	(308,000)	(308,000)
34275 · Interest-RC	80	83	948	1,000	1,000
Total Road Construction-Revenue	385,193	84,933	1,295,755	1,019,200	1,019,200
Total Income	385,193	84,933	1,295,755	1,019,200	1,019,200
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	6,314	9,592	82,439	115,100	115,100
36224 · Admin Allocations from Water-RC	39,696	7,333	117,273	88,000	88,000
36229 · Maint Agreement-Incode-RC	0	625	5,862	7,500	7,500
36239 · Field Equip Rental	0	125	174	1,500	1,500
36241 · Repair & Maint-RC	0	42	0	500	500
36242 · Materials-RC	0	0	4,846	0	0
36245 · Damage Claims	0	4	0	50	50
36258 · Misc	0	417	248	5,000	5,000
36263 · Postage	0	500	8,122	6,000	6,000
36264 · Public Notices	0	0	480	0	0
36268 · Filing Fees	0	417	6,189	5,000	5,000
36270 · Bad Debt	0	3,750	0	45,000	45,000
36271 · CC Fees	554	500	7,873	6,000	6,000
36272 · Attorney Fees (County)	0	250	21,635	3,000	3,000
36274 · Accounting	715	917	10,208	11,000	11,000
36276 · Audit-RC	0	0	5,280	10,000	10,000
36277 · Engineering-RC	400	6,250	148,560	75,000	75,000
36278 · Legal-RC	0	2,500	13,850	30,000	30,000

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

	Dec 19	Budget	Jan - Dec 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	1,000	1,000
36281 · Repairs-Equip-RC	0	0	43	0	0
36294 · Road Fees Written Off	0	2,083	0	25,000	25,000
36295 · Lien Fees Written Off	0	500	0	6,000	6,000
36296 · Road Late Fees Written Off	0	583	0	7,000	7,000
36297 · Road Prior Written Off	0	1,417	0	17,000	17,000
36298 · Attorney Fees Written Off	0	1,250	0	15,000	15,000
Total Road Construction-Expense	47,680	39,138	440,050	479,650	479,650
Total Expense	47,680	39,138	440,050	479,650	479,650
Net Ordinary Income	337,514	45,796	855,705	539,550	539,550
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	1,621	0	19,450	19,450
Total Other Income	0	1,621	0	19,450	19,450
Other Expense					
Road Construction-Capital					
37210 · Equipment-RC	0	0	153	0	0
37285 · Capital Outlay-RC	0	46,583	182,148	559,000	559,000
Total Road Construction-Capital	0	46,583	182,301	559,000	559,000
Total Other Expense	0	46,583	182,301	559,000	559,000
Net Other Income	0	(44,963)	(182,301)	(539,550)	(539,550)
Net Income	337,514	833	673,405	0	0

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

	<u>Dec 19</u>	<u>Budget</u>	<u>Jan - Dec 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	100,000	100,000
34176 · Transfer from Road Construction	25,667	25,667	308,000	308,000	308,000
Total Road Maintenance-Revenue	<u>25,667</u>	<u>34,000</u>	<u>318,000</u>	<u>408,000</u>	<u>408,000</u>
Total Income	25,667	34,000	318,000	408,000	408,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	5,608	4,283	59,326	51,400	51,400
36127 · Repairs- Contracted-RM	0	8,333	63,025	100,000	100,000
36128 · Contract Labor- RM	0	5,000	1,600	60,000	60,000
36129 · Maint. Agreement-Incode-RM	0	0	607	0	0
36139 · Field Equipment Rental- RM	0	1,250	168	15,000	15,000
36141 · R&M-RM	0	1,667	325	20,000	20,000
36142 · Materials-RM	0	10,417	23,422	125,000	125,000
36144 · Safety Supplies-RM	0	417	0	5,000	5,000
36146 · Equip. Small	0	83	0	1,000	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	2,320	2,000	2,000
36176 · Audit-RM	0	0	1,200	4,000	4,000
36177 · Engineering-RM	0	1,667	0	20,000	20,000
36178 · Legal-RM	0	167	0	2,000	2,000
36179 · Insurance-WC-RM	0	42	3,597	500	500
36181 · Repairs- Equip-RM	0	0	43	0	0
Total Road Maintenance-Expense	<u>5,771</u>	<u>33,492</u>	<u>155,907</u>	<u>408,000</u>	<u>408,000</u>
Total Expense	5,771	33,492	155,907	408,000	408,000
Net Ordinary Income	19,896	508	162,093	0	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
 December 2019

	<u>Dec 19</u>	<u>Budget</u>	<u>Jan - Dec 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
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>19,896</u>	<u>508</u>	<u>161,941</u>	<u>0</u>	<u>0</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
December 2019

	<u>Dec 19</u>	<u>Budget</u>	<u>Jan - Dec 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	1,721	5,000	5,000
25500 · TV Standby	0	417	3,686	5,000	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	10,000	10,000
Expense					
27110 · Admin Allocations	400	417	3,623	5,000	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	2,320	2,000	2,000
27170 · Audit	0	208	1,200	2,500	2,500
27175 · Attorney Fees Expense	368	0	2,924	0	0
27180 · Engineering	0	0	1,440	0	0
27190 · Legal	0	42	850	500	500
Total Expense	931	833	14,930	10,000	10,000
Net Ordinary Income	(931)	0	(5,109)	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	(931)	0	(56,069)	0	0

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	345,526.46
11220 · TWDB WW	572.00
Total Checking/Savings	346,098.46
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	27,080.14
11250 · Accounts Receivable - WW	12,308.83
Total Accounts Receivable	39,388.97
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,593,127.31
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	5,770.50
11173 · Due from RC-W	47,450.23
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,233,281.53
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	2,934,983.71
Total Current Assets	3,281,082.17
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,383,028.92)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(2,844,525.12)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	7,035,070.17
TOTAL ASSETS	10,316,152.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	13,324.34
Total Accounts Payable	13,324.34
Other Current Liabilities	
12140 · Accrued Salaries	21,379.25
12144 · FSA Employee Flexible Spending	284.51
12145 · Benefit Liability	(23,279.87)
12160 · Deposits	234,255.00
12170 · Due to TCEQ-W	2,329.01
12180 · Groundwater Assessments Pay-W	1,653.62

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of December 31, 2019

	Dec 31, 19
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12190 · Unclaimed Property	134.35
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	3,736.11
12280 · Bonds Payable-TWDB-WW	5,320,000.00
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Total Other Current Liabilities	5,583,991.98
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Total Current Liabilities	5,597,316.32
	<hr/>
Total Liabilities	5,597,316.32
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	210,052.85
	<hr/>
Total Equity	4,718,836.02
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TOTAL LIABILITIES & EQUITY	10,316,152.34
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Bastrop WCID No - Roads
Balance Sheet
As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	500,283.58
Total Checking/Savings	500,283.58
Other Current Assets	
31230 · Time Deposits-RC	126,129.27
31250 · Accounts Receivable-RC	2,153,236.50
31260 · Allowance for Doubtful-RC	(1,547,545.73)
31277 · FEMA Receivable	358,133.58
Total Other Current Assets	1,089,953.62
Total Current Assets	1,590,237.20
TOTAL ASSETS	1,590,237.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	400.00
Total Accounts Payable	400.00
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	330,178.32
32150 · Due to Water-RM	5,770.50
32250 · Due to Water-RC	47,450.23
32257 · FEMA Funds Deferred Revenue	358,133.58
Total Other Current Liabilities	741,532.63
Total Current Liabilities	741,932.63
Total Liabilities	741,932.63
Equity	
33130 · Fund Balance-RM	32,549.13
33220 · Fund Balance-RC	(19,590.13)
Net Income	835,345.57
Total Equity	848,304.57
TOTAL LIABILITIES & EQUITY	1,590,237.20

**Bastrop WCID No 2 - Standby
Balance Sheet
As of December 31, 2019**

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	90,897.49
Total Checking/Savings	90,897.49
Other Current Assets	
21500 · Accounts Receivable	508,756.78
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	222.87
Total Current Assets	91,120.36
TOTAL ASSETS	91,120.36
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	(56,069.01)
Total Equity	90,554.56
TOTAL LIABILITIES & EQUITY	91,120.36

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