



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

February 29, 2020

Cash Flow Report - Operating Water Account

As of February 29, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 02/01/2020				\$724,030.64
Receipts				
	Payment from Standby Fund		206.25	
	Payment from Road Fund		9,148.10	
	Payment from Road Fund - AP Allocation		21,692.09	
	Interest Earned on Checking		58.04	
	Proceeds from Sale of Ford F250		3,030.00	
	Accounts Receivable-W		241,826.78	
	Accounts Receivable - Pump/TWDB Reserve		14,680.81	
	FEMA Funds From Koolua Project		97,784.61	
Total Receipts				388,426.68
Disbursements				
23306	Alma Rodriguez.	Mileage	(71.42)	
23307	Ameriflex Business Solutions	FSA Purchases	(50.00)	
23308	Ameriflex Business Solutions.	FSA	(260.00)	
23309	Ameritas Life Insurance Corp	Insurance 01/01/20-01/31/20	(576.76)	
23310	BlueCross BlueShield of Texas	Insurance	(16,968.00)	
23311	Card Service Center	Credit Card Expense	(2,520.64)	
23312	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(106.20)	
23313	Hydro Source Services, Inc.	Grinder Pump & Repair	(6,303.61)	
23314	La Grange NAPA	Repair Vehicle	(329.37)	
23315	Lowe's Business Account	Materials	(622.72)	
23316	Time Warner Cable	Telephone/Internet	(110.57)	
23317	Tractor Supply Co	Materials	(273.92)	
23318	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
23319	AT&T	Telephone Expense - Lift Station	(127.12)	
23320	Checkr Inc.	Pre-Employment Screening	(186.00)	
23321	Environmental Improvements, Inc	Pump Maintenance	(3,335.24)	
23322	Ewald Kubota Inc	Equipment Repairs	(813.45)	
23323	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(215.00)	
23324	Grainger Inc	Repair & Maintenance	(119.61)	
23325	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
23326	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
23327	McCoy's Building Supply Corp	Supplies	(350.45)	
23328	Nortex Modlar Leasing & Construction	Office Rental	(1,204.00)	
23329	Quill Corporation	Office Supplies	(627.14)	
23330	Waste Connections	Garbage	(83.93)	
23331	Wex Bank	Fuel	(1,897.94)	
23332	Ameriflex Business Solutions	FSA Purchases	(44.90)	
23333	Ameriflex Business Solutions.	Insurance FSA Fees	(85.00)	
23334	Aqua Beverage Company	Drinking Water	(54.00)	
23335	Aqua Water Supply Corporation	Lab Fees	(350.00)	
23336	Bastrop County Auditor's Office	Communication/Radios	(733.50)	
23337	Bastrop Signs	Sign	(79.00)	
23338	Bastrop WCID No 2 - W/W	WasteWater Service	(155.20)	
23339	Bastrop WCID No 2 - Water	Purchase Water Expense	(374.63)	
23340	Cintas Corporation #86	Uniforms	(865.46)	
23341	Ditch Witch of Central Texas, Inc,	Equipment Repairs	(215.72)	
23342	DPC Industries, Inc.	Chemicals	(823.12)	
23343	Elliott Electric Supply Corp	Repair & Maintenance	(59.94)	
23344	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(953.24)	

Cash Flow Report - Operating Water Account

As of February 29, 2020

Num	Name	Memo	Amount	Balance
Disbursements				
23345	Hi-Line Inc	Maintenance & Repairs	(254.77)	
23346	McLean & Howard, LLP	Legal Fees	(2,000.00)	
23347	Professional Image Communications	Answering Service	(190.00)	
23348	State Comptroller	Dues Subscriptions	(100.00)	
23349	Time Warner Cable	Telephone/Internet	(136.60)	
23350	Unum Life Insurance Company	Insurance Premium	(638.32)	
23351	Bethany McGanhan / Julio Flores	Customer Deposit Refund	(134.24)	
23352	Breanne R & Michael Harris	Customer Deposit Refund	(97.29)	
23353	Matthew Doane	Customer Deposit Refund	(155.90)	
23354	Angela & Steven C Williams	Customer Deposit Refund	(149.51)	
23355	One Stop Leasing & Prop Mana	Customer Deposit Refund	(169.91)	
23356	Logan Kubicek	Customer Deposit Refund	(155.65)	
23357	One Stop Leasing	Customer Deposit Refund	(165.67)	
23358	Michael & Kari Sulak	Customer Deposit Refund	(149.76)	
23359	Ameritas Life Insurance Corp	Insurance 02/01/20-02/29/20	(588.24)	
23360	AT&T Mobility	Telephone Expense	(312.65)	
23361	Deen's Construction, Inc.	Repair & Maintenace W/W Line Extensions	(750.00)	
23362	DPC Industries, Inc.	Chemicals	(200.00)	
23363	Esquivel Enterprise	Cleaning	(400.00)	
23364	Ferguson Enterprises, Inc. #1105	Materials	(1,609.00)	
23365	Fluid Meter Service, Corp	Meter	(1,267.50)	
23366	Frontier Communications	Answering Service	(69.78)	
23367	Home Depot	Materials & Maintenance	(140.38)	
23368	Humana Hlth Plan TX	Insurance Premium	(130.69)	
23369	La Grange NAPA	Repair Vehicle	(213.76)	
23370	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(6,474.74)	
23371	Quill Corporation	Office Supplies	(46.36)	
ACH	Bluebonnet Electric Coop	Utility Expense	(4,612.75)	
ACH	City of Bastrop	Purchase Sewer Service	(9,047.74)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(10,040.42)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,014.48)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(55.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Items	(241.32)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 01/29/20-02/11/20	(18,153.62)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 02/12/20-02/25/20	(18,192.46)	
PAYROLL	Alliance Payroll	Payroll Fees	(385.40)	
PAYROLL	United States Treasury	Payroll Liabilites	(11,465.56)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - January	(30,837.22)	
RECEIPT	First National Bank	Proceeds from Building Sale - Transfer to TexPool	(311,986.65)	
Total Disbursements				(478,810.95)
BALANCE AS OF 02/29/2020				\$633,646.37

Cash Flow Report - TWDB WW Account

As of February 29, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 02/01/2020				\$572.00
Receipts				
	No Receipts Activity		0.00	
Total Receipts				0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				0.00
BALANCE AS OF 02/29/2020				\$572.00

Cash Flow Report - Standby Operating Account

As of February 29, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 02/01/2020				\$87,365.69
Receipts				
	Accounts Receivable		951.00	
Total Receipts			951.00	951.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements			0.00	0.00
BALANCE AS OF 02/29/2020				\$88,316.69

Cash Flow Report - Road Const Operating Account

As of February 29, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 02/01/2020				\$551,273.88
Receipts				
	Accounts Receivable		65,101.24	
Total Receipts				65,101.24
Disbursements				
5192	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 02-07-0692 423-6702- Hilda Braggs	(83.00)	
5193	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 04-11-0604 938-335 Rene Bouchard	(41.50)	
5194	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 04-11-0603 938-335 Rene Bouchard	(41.50)	
5195	973 Materials, LLC	Materials	(2,095.04)	
5196	Barnard Tire & Auto	Repairs -Vehicles	(35.00)	
5197	BEFCO Engineering, Inc.	Engineering Fees	(1,300.00)	
5198	K3 Transport LLC	Material Haul	(740.00)	
5199	McCreary, Veselka, Bragg & Allen PC	Attorney Fees - January 2020	(1,229.05)	
5200	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(30,840.19)	
5201	K3 Transport LLC	Materials	(1,283.84)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(1,633.22)	
Total Disbursements				(39,322.34)
BALANCE AS OF 02/29/2020				\$577,052.78

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of February 29, 2020

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		1.20 %	640,408.47	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	313,654.31	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,217.54	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,819.73	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		1.59 %	456,148.81	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		1.59 %	1,267,114.00	Water
TEXPOOL (XXXX0003)	02/04/2020		1.59 %	312,108.83	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	633,646.37	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$3,840,690.06	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	88,316.69	Standby Operating
Totals for Standby Fund:				\$88,316.69	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	126,284.82	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	577,052.78	Road Const Operating
Totals for Roads Fund:				\$703,337.60	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$4,632,344.35	

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

	Feb 20	Budget	Jan - Feb 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	99,707	129,167	186,883	258,333	1,550,000
14115 · Water Late Charge Income	2,162	2,708	4,025	5,417	32,500
14120 · TV Tap Fees	39,000	16,250	80,450	32,500	195,000
14125 · Capital Reserve Fee	15,619	6,708	23,878	13,417	80,500
14130 · Water Line Bore	1,950	3,333	4,450	6,667	40,000
14135 · Water Line Extension	0	625	0	1,250	7,500
14145 · Returned Check Fee	0	17	0	33	200
14148 · Pools	0	25	0	50	300
14150 · Maps Sold	75	21	75	42	250
14155 · Office Rents	275	275	550	550	3,300
14160 · Other Income-W	45	5,417	87	10,833	65,000
14170 · Reconnect Fee	750	1,250	1,700	2,500	15,000
14175 · Interest-W	2,398	1,667	4,714	3,333	20,000
14180 · Copies & Faxes	1	4	1	8	50
14190 · Irrigation Systems	0	25	0	50	300
14197 · Proceeds from Sale	3,030	0	315,017	0	0
Total Water-Revenue	165,012	167,492	621,829	334,983	2,009,900
Total Income	165,012	167,492	621,829	334,983	2,009,900
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	42,045	54,167	97,619	108,333	650,000
16100b · Over Time	1,944	1,500	4,813	3,000	18,000
16100c · Double Time	228	208	932	417	2,500
16100e · Holiday	2,299	3,208	11,428	6,417	38,500
16100f · Annual Leave	659	2,083	3,060	4,167	25,000
16100g · Sick	1,058	1,042	2,495	2,083	12,500
16100h · Personal Time	253	250	1,364	500	3,000
16100k · FICA	3,597	5,000	9,009	10,000	60,000
16100m · Retirement-Life	7,106	5,417	8,811	10,833	65,000
16100n · SUI	24	167	92	333	2,000
16100o · Longevity Pay	0	958	0	1,917	11,500
16100p · FUTA	100	83	462	167	1,000
16100q · On Call Pay	419	417	992	833	5,000
Total 16100 · Payroll	59,732	74,500	141,077	149,000	894,000
16110 · Health Insurance					
16110a · Insurance-Medical	12,521	14,583	33,315	29,167	175,000
16110b · Insurance-Dental	413	583	1,063	1,167	7,000
16110c · Insurance-Vision	121	146	303	292	1,750
16110d · HSA	0	125	0	250	1,500
16110e · Insurance-Life	492	625	944	1,250	7,500
Total 16110 · Health Insurance	13,547	16,062	35,625	32,125	192,750
16116 · Office Building Rental	1,204	1,333	2,408	2,667	16,000

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

	Feb 20	Budget	Jan - Feb 20	YTD Budget	Annual Budget
16117 · Payroll Service Fee	385	400	711	800	4,800
16118 · Hand Tools	0	417	0	833	5,000
16120 · Wellness Program	0	83	0	167	1,000
16121 · Uniforms-W	0	958	433	1,917	11,500
16122 · Mileage	62	625	134	1,250	7,500
16123 · Vehicle Usage	0	167	0	333	2,000
16124 · Admin Allocations	(4,405)	(7,542)	(14,876)	(15,083)	(90,500)
16125 · PPE Allocations	(12,229)	(13,958)	(30,036)	(27,917)	(167,500)
16125a · EOM Salary Reimburs from WW	(8,529)	(10,417)	(21,551)	(20,833)	(125,000)
16126 · Answering Service	190	208	380	417	2,500
16127 · Repairs-Contracted-W	0	125	0	250	1,500
16128 · Maint Agreement-Hand Held	0	208	780	417	2,500
16128a · Contracted Taps - Water	0	583	0	1,167	7,000
16129 · Maint Agreement-Incode-W	0	1,083	418	2,167	13,000
16130 · Office Equip Lease	452	1,250	1,317	2,500	15,000
16131 · Pest Control	0	25	0	50	300
16133 · Water Well Admin Service Fee	0	25	0	50	300
16134 · Cleaning-Office	200	0	400	0	0
16135 · Garbage	84	83	168	167	1,000
16136 · Cleaning-Maint Building	200	250	400	500	3,000
16138 · Chemicals-Chlorine	0	1,458	1,023	2,917	17,500
16138a · Contract Labor	0	417	0	833	5,000
16139 · Field Equip Rental-W	0	833	0	1,667	10,000
16140 · Fuel-W	980	1,167	2,026	2,333	14,000
16141 · Repairs & Maint-W	0	1,500	927	3,000	18,000
16142 · Materials-W	7,478	5,417	11,318	10,833	65,000
16144 · Safety Supplies-W	0	333	163	667	4,000
16145 · Damage Claims	0	2,083	0	4,167	25,000
16146 · Water Samples	0	1,000	500	2,000	12,000
16147 · Repairs & Maint-Water Well	1,268	2,083	1,483	4,167	25,000
16149 · Computer-W	1,093	2,083	11,785	4,167	25,000
16150 · Depreciation-W	16,764	20,000	33,528	40,000	240,000
16151 · Dues & Subscriptions	100	67	665	133	800
16152 · Election Costs	0	250	0	500	3,000
16153 · Fax	0	8	0	17	100
16154 · Late Fees-W	0	125	25	250	1,500
16155 · Internet	111	167	221	333	2,000
16156 · Printing-W	533	833	715	1,667	10,000
16156a · Janitorial Supplies	0	17	0	33	200
16157 · Office Supplies-W	53	417	1,128	833	5,000
16158 · Misc-W	593	5,000	628	10,000	60,000
16159 · Medical-W	0	42	0	83	500
16160 · Misc Office-W	19	208	273	417	2,500
16161 · Pre-Employment Screening	140	42	326	83	500
16163 · Postage & Delivery	148	1,250	3,832	2,500	15,000
16164 · Public Notice	399	250	399	500	3,000
16165 · Telephone-W	334	833	991	1,667	10,000
16166 · License-W	0	208	0	417	2,500
16166a · Advertising	0	42	0	83	500
16167 · Bank Fees-W	55	42	85	83	500
16168 · Filing Fees-W	0	0	0	0	0

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

	Feb 20	Budget	Jan - Feb 20	YTD Budget	Annual Budget
16169 · TCEQ Fees-W	0	667	0	1,333	8,000
16171 · CC Fees	2,014	2,667	7,120	5,333	32,000
16172 · Interest Bonds-W	2,262	2,263	4,525	4,525	27,150
16174 · Accounting-W	2,016	1,667	3,501	3,333	20,000
16175 · Appraiser	0	125	0	250	1,500
16176 · Audit-W	0	1,250	0	2,500	15,000
16177 · Engineering-W	0	5,000	0	10,000	60,000
16178 · Legal-W	0	2,500	1,025	5,000	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	917	5,500
16179b · Insurance-Vehicles-W	0	142	0	283	1,700
16179c · Insurance-Misc-W	0	17	0	33	200
16179d · Insurance-E&O-W	0	42	0	83	500
16179e · Insurance-Liability-W	0	75	0	150	900
16179f · Insurance-Bonding	0	25	0	50	300
16179g · Insurance-FSA	85	417	345	833	5,000
16179h · Insurance-WC-W	0	333	0	667	4,000
16179i · Insurance- Wells	0	458	0	917	5,500
Total 16179 · Insurance-W	85	1,967	345	3,933	23,600
16180 · Repairs-Bldg-W	0	1,667	30	3,333	20,000
16181 · Repairs-Equip-W	0	417	515	833	5,000
16182 · Repairs-Vehicles-W	315	500	1,191	1,000	6,000
16182a · Yard Maintenance-Mowing	1,044	1,250	2,088	2,500	15,000
16183 · Travel					
16183a · Travel-Air	0	42	107	83	500
16183b · Travel-Lodging	400	333	400	667	4,000
16183c · Travel-Meals	187	83	187	167	1,000
16183d · Travel-Rental Car	0	21	0	42	250
Total 16183 · Travel	587	479	694	958	5,750
16184 · Training-W	2,100	417	2,100	833	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	208	196	417	2,500
16185b · Electricity-Office Bldg	0	667	599	1,333	8,000
16185c · Electricity-Wells	0	3,333	3,412	6,667	40,000
16185d · Electricity-WW Lift Station	0	42	0	83	500
Total 16185 · Electricity	0	4,250	4,207	8,500	51,000
16186 · Water-Maint Bldg	0	142	213	283	1,700
16187 · Water-Office Bldg	0	158	162	317	1,900
16188 · Computer Supplies	2,272	833	2,349	1,667	10,000
16189 · Labor-Service Lines & Tap-W	0	2,083	0	4,167	25,000
16195 · Meter Testing Charges	95		95		
16196 · Permits	0	100	0	200	1,200
16197 · Small Equipment Purchases	0	333	0	667	4,000
16199 · Communication / Radios	0	2,083	734	4,167	25,000
Total Water-Expense	93,749	147,462	220,719	294,925	1,769,550

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

	Feb 20	Budget	Jan - Feb 20	YTD Budget	Annual Budget
Total Expense	93,749	147,462	220,719	294,925	1,769,550
Net Ordinary Income	71,263	20,029	401,111	40,058	240,350
Other Income/Expense					
Other Income					
14000 · Assigned Surplus	0	82,054	0	164,108	984,650
Total Other Income	0	82,054	0	164,108	984,650
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,917	17,667	5,833	35,000
17101 · Equipment-W	0	3,333	5,111	6,667	40,000
17102 · Meters-W	888	833	888	1,667	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	3,333	20,000
17104 · Software-W	0	2,083	0	4,167	25,000
17106 · Line Extension-W	0	4,167	0	8,333	50,000
17107 · Buildings-W	0	8,333	0	16,667	100,000
17108 · Water Line Improvements-W	0	62,500	0	125,000	750,000
17109 · Capital Outlay Culverts-W	0	2,500	0	5,000	30,000
17115 · Water Tank Main - W	0	8,333	0	16,667	100,000
17121 · Water Well Cap Improv-W	0	5,417	0	10,833	65,000
Total Capital Outlay-W	888	102,083	23,666	204,167	1,225,000
Total Other Expense	888	102,083	23,666	204,167	1,225,000
Net Other Income	(888)	(20,029)	(23,666)	(40,058)	(240,350)
Net Income	70,375	0	377,445	(0)	0

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

	Feb 20	Budget	Jan - Feb 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	63,096	58,792	123,965	117,583	705,500
14216 · Commercial WW Fees	3,177	2,083	6,256	4,167	25,000
14220 · WW Bore	610	1,667	1,460	3,333	20,000
14225 · WW Tap Fees	34,467	23,333	76,633	46,667	280,000
14230 · Pump Maintenance	0	500	551	1,000	6,000
14235 · Debt Service Reserve Fee	0	9,167	5,506	18,333	110,000
14275 · Interest-WW Reserve	0	25	0	50	300
14276 · Interest-WW	883	1,250	1,781	2,500	15,000
Total Wastewater-Revenue	102,232	96,817	216,153	193,633	1,161,800
Total Income	102,232	96,817	216,153	193,633	1,161,800
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	833	433	1,667	10,000
16222 · W/W Salary Allocations	8,529	10,417	21,551	20,833	125,000
16229 · Maint Agreement-Incode-WW	0	333	0	667	4,000
16233 · Lift Station Admin Service Fee	0	208	0	417	2,500
16239 · Field Equip Rental-WW	0	625	0	1,250	7,500
16240 · Fuel-WW	834	1,042	1,783	2,083	12,500
16241 · Repairs & Maint-WW	0	1,250	0	2,500	15,000
16242 · Materials-WW	165	3,750	2,378	7,500	45,000
16243 · Meter Testing-WW	0	19	0	38	225
16244 · Safety Supplies-WW	0	333	0	667	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	0	1,667	10,000
16248 · Grinder Pump Repair-WW	0	2,083	3,335	4,167	25,000
16250 · Depreciation-WW	37,347	38,333	74,695	76,667	460,000
16251 · Tools	0	292	0	583	3,500
16257 · Office Supplies-WW	0	33	0	67	400
16258 · Misc-WW	0	83	0	167	1,000
16259 · Medical-WW	127	25	127	50	300
16260 · Op & Maint-City of Bastrop-WW	0	10,833	9,048	21,667	130,000
16265 · Telephone-WW	0	83	0	167	1,000
16266 · License-WW	0	50	0	100	600
16268 · Filing Fees-WW	0	33	0	67	400
16269 · TCEQ Fees-WW	0	267	0	533	3,200
16272 · Interest Bonds-WW	12,821	12,821	25,642	25,642	153,850
16274 · Accounting-WW	1,792	1,667	3,112	3,333	20,000
16276 · Audit-WW	0	1,250	0	2,500	15,000
16277 · Engineering-WW	0	833	0	1,667	10,000
16278 · Legal- WW	0	417	0	833	5,000
16279 · Insurance-WW					

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

	Feb 20	Budget	Jan - Feb 20	YTD Budget	Annual Budget
16279a · Insurance-Property-WW	0	275	0	550	3,300
16279b · Insurance-Vehicles-WW	0	167	0	333	2,000
16279c · Insurance-Misc-WW	0	46	0	92	550
16279d · Insurance-E&O-WW	0	46	0	92	550
16279e · Insurance-Liability-WW	0	83	0	167	1,000
16279h · Insurance-WC-WW	0	500	0	1,000	6,000
Total 16279 · Insurance-WW	0	1,117	0	2,233	13,400
16280 · Repairs-Bldg WW	0		30		
16281 · Repairs-Equip-WW	0	417	515	833	5,000
16282 · Repairs-Vehicles-WW	0	333	799	667	4,000
16283 · Yard Maintenance-Mowing	0	208	0	417	2,500
16284 · Training-WW	830	83	1,240	167	1,000
16285 · Electricity-Lift Stations	0	417	405	833	5,000
16286 · Water-Lift Stations	0	667	155	1,333	8,000
16289 · Labor-Service Lines & Tap-WW	0	167	0	333	2,000
16294 · Travel - Lodging	0	42	0	83	500
16295 · Travel - Meals	0	17	0	33	200
16296 · Travel - Rental Car	0	17	0	33	200
16297 · Small Equipment Purchaes-WW	0	83	0	167	1,000
Total Wastewater-Expense	62,445	92,315	145,247	184,629	1,107,775
Total Expense	62,445	92,315	145,247	184,629	1,107,775
Net Ordinary Income	39,787	4,502	70,906	9,004	54,025
Other Income/Expense					
Other Income					
14002 · Assigned Surplus - WW	0	2,581	0	5,163	30,975
Total Other Income	0	2,581	0	5,163	30,975
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	2,917	17,667	5,833	35,000
17201 · Equipment-WW	0	3,333	5,111	6,667	40,000
17204 · Software-WW	318	0	318	0	0
17206 · WW Line Extensions-WW	750	0	750	0	0
17208 · Wastewater Improv-WW	0	833	0	1,667	10,000
17211 · Capital Outlay Grinder Pumps-WW	6,328	0	12,631	0	0
Total Capital Outlay-WW	7,395	7,083	36,477	14,167	85,000
Total Other Expense	7,395	7,083	36,477	14,167	85,000

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

	Feb 20	Budget	Jan - Feb 20	YTD Budget	Annual Budget
Net Other Income	(7,395)	(4,502)	(36,477)	(9,004)	(54,025)
Net Income	32,391	0	34,429	(0)	0

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

	Feb 20	Budget	Jan - Feb 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	43,065	104,167	146,682	208,333	1,250,000
34215 · Assessments-Prior to 97	969	833	2,068	1,667	10,000
34220 · Late Fee	2,033	2,083	5,272	4,167	25,000
34225 · Late Fee- Prior	0	100	0	200	1,200
34235 · Lien Fees	2,174	2,083	4,924	4,167	25,000
34240 · Deed Admin Fee	270	100	550	200	1,200
34245 · Returned Check Fee	0	0	0	0	0
34250 · Filing Fees	0	250	275	500	3,000
34255 · Driveway	0	150	0	300	1,800
34265 · Attorney Fees	1,430	2,083	2,659	4,167	25,000
34270 · Allocation to Maintenance Fund	(25,000)	(25,000)	(50,000)	(50,000)	(300,000)
34275 · Interest-RC	75	83	156	167	1,000
Total Road Construction-Revenue	25,016	86,933	112,585	173,867	1,043,200
Total Income	25,016	86,933	112,585	173,867	1,043,200
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	5,970	6,979	15,085	13,958	83,750
36224 · Admin Allocations from Water-RC	4,405	7,542	14,876	15,083	90,500
36229 · Maint Agreement-Incode-RC	0	625	1,198	1,250	7,500
36239 · Field Equip Rental	0	125	0	250	1,500
36241 · Repair & Maint-RC	0	42	0	83	500
36245 · Damage Claims	0	4	0	8	50
36258 · Misc	0	417	0	833	5,000
36263 · Postage	0	500	0	1,000	6,000
36268 · Filing Fees	0	417	166	833	5,000
36270 · Bad Debt	0	3,750	0	7,500	45,000
36271 · CC Fees	1,633	1,000	4,458	2,000	12,000
36272 · Attorney Fees (County)	0	250	1,229	500	3,000
36274 · Accounting	1,232	917	2,140	1,833	11,000
36276 · Audit-RC	0	833	0	1,667	10,000
36277 · Engineering-RC	915	14,583	2,215	29,167	175,000
36278 · Legal-RC	0	2,500	975	5,000	30,000
36279 · Insurance					
36279b · Insurance- Vehicles	0	208	0	417	2,500
36279c · Insurance-Misc	0	125	0	250	1,500
36279h · Insurance- WC	0	500	0	1,000	6,000
Total 36279 · Insurance	0	833	0	1,667	10,000

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

	Feb 20	Budget	Jan - Feb 20	YTD Budget	Annual Budget
36280 · Other Professional Fees	0	83	0	167	1,000
36294 · Road Fees Written Off	0	2,083	0	4,167	25,000
36295 · Lien Fees Written Off	0	500	0	1,000	6,000
36296 · Road Late Fees Written Off	0	583	0	1,167	7,000
36297 · Road Prior Written Off	0	1,417	0	2,833	17,000
36298 · Attorney Fees Written Off	0	1,250	0	2,500	15,000
Total Road Construction-Expense	14,155	47,233	42,342	94,467	566,800
Total Expense	14,155	47,233	42,342	94,467	566,800
Net Ordinary Income	10,860	39,700	70,243	79,400	476,400
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	34,050	0	68,100	408,600
Total Other Income	0	34,050	0	68,100	408,600
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	0	73,750	0	147,500	885,000
Total Road Construction-Capital	0	73,750	0	147,500	885,000
Total Other Expense	0	73,750	0	147,500	885,000
Net Other Income	0	(39,700)	0	(79,400)	(476,400)
Net Income	10,860	(0)	70,243	0	0

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

	Feb 20	Budget	Jan - Feb 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34160 · Other-RM	0	12,500	0	25,000	150,000
34176 · Transfer from Road Construction	25,000	25,000	50,000	50,000	300,000
Total Road Maintenance-Revenue	25,000	37,500	50,000	75,000	450,000
Total Income	25,000	37,500	50,000	75,000	450,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	6,259	6,979	14,951	13,958	83,750
36127 · Repairs- Contracted-RM	600	8,333	800	16,667	100,000
36128 · Contract Labor- RM	0	5,000	0	10,000	60,000
36139 · Field Equipment Rental- RM	0	2,054	0	4,108	24,650
36141 · R&M-RM	0	1,667	0	3,333	20,000
36142 · Materials-RM	2,383	10,417	5,772	20,833	125,000
36144 · Safety Supplies-RM	0	417	0	833	5,000
36146 · Equip. Small	0	83	0	167	1,000
36147 · Permit Fees	0	175	0	350	2,100
36148 · Materials- Hauling-RM	1,151	0	2,803	0	0
36174 · Accounting	280	167	486	333	2,000
36176 · Audit-RM	0	333	0	667	4,000
36177 · Engineering-RM	0	1,667	0	3,333	20,000
36178 · Legal-RM	0	167	0	333	2,000
36179 · Insurance-WC-RM	0	42	0	83	500
36182 · Repairs- Vehicles-RM	0	0	221	0	0
Total Road Maintenance-Expense	10,674	37,500	25,034	75,000	450,000
Total Expense	10,674	37,500	25,034	75,000	450,000
Net Ordinary Income	14,326	(0)	24,966	0	0
Net Income	14,326	(0)	24,966	0	0

Bastrop WCID No 2 - Standby
Actual vs Budget
February 2020

	<u>Feb 20</u>	<u>Budget</u>	<u>Jan - Feb 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	771	417	771	833	5,000
25500 · TV Standby	120	417	120	833	5,000
25600 · Late Fees	60	0	60	0	0
25700 · Lien Fees	0	0	0	0	0
25710 · Attorney Fees	0	0	0	0	0
Total Income	<u>951</u>	<u>833</u>	<u>951</u>	<u>1,667</u>	<u>10,000</u>
Expense					
27110 · Admin Allocations	0	417	0	833	5,000
27160 · Accounting	280	167	486	333	2,000
27170 · Audit	0	208	0	417	2,500
27190 · Legal	0	42	0	83	500
Total Expense	<u>280</u>	<u>833</u>	<u>486</u>	<u>1,667</u>	<u>10,000</u>
Net Ordinary Income	<u>671</u>	<u>0</u>	<u>465</u>	<u>0</u>	<u>0</u>
Net Income	<u><u>671</u></u>	<u><u>0</u></u>	<u><u>465</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of February 29, 2020

	Feb 29, 20
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	633,646.37
11220 · TWDB WW	572.00
Total Checking/Savings	634,218.37
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	31,400.03
11250 · Accounts Receivable - WW	14,161.15
Total Accounts Receivable	45,561.18
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,252,408.91
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	280.00
11172 · Due from RM-W	6,725.16
11173 · Due from RC-W	12,582.10
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	954,062.78
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	3,281,913.74
Total Current Assets	3,916,132.11
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,416,556.74)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(2,919,219.64)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	6,926,847.83
TOTAL ASSETS	10,842,979.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	121,272.90
Total Accounts Payable	121,272.90
Other Current Liabilities	
12140 · Accrued Salaries	23,819.09
12144 · FSA Employee Flexible Spending	18,774.80
12145 · Benefit Liability	(19,028.92)
12160 · Deposits	238,055.00
12170 · Due to TCEQ-W	978.24
12180 · Groundwater Assessments Pay-W	1,653.62
12190 · Unclaimed Property	134.35

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of February 29, 2020

	Feb 29, 20
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	653.68
12280 · Bonds Payable-TWDB-WW	5,320,000.00
12281 · Bond Interest Payable	30,166.50
Total Other Current Liabilities	5,638,706.36
Total Current Liabilities	5,759,979.26
Total Liabilities	5,759,979.26
Equity	
13110 · Unrestricted Fund Balance-W	2,059,747.21
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.00
13220 · Unrestricted Fund Balance-WW	905,603.05
13240 · Capital Assets Fund Balance-WW	(193,791.00)
Net Income	411,873.42
Total Equity	5,083,000.68
TOTAL LIABILITIES & EQUITY	10,842,979.94

Bastrop WCID No 2 - Roads

Balance Sheet

As of February 29, 2020

	<u>Feb 29, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	577,052.78
Total Checking/Savings	<u>577,052.78</u>
Other Current Assets	
31230 · Time Deposits-RC	126,284.82
31250 · Accounts Receivable-RC	3,266,673.29
31260 · Allowance for Doubtful-RC	(1,542,661.23)
31277 · FEMA Receivable	358,133.58
Total Other Current Assets	<u>2,208,430.46</u>
Total Current Assets	<u>2,785,483.24</u>
TOTAL ASSETS	<u><u>2,785,483.24</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	3,074.91
Total Accounts Payable	<u>3,074.91</u>
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	1,462,713.58
32150 · Due to Water-RM	6,725.16
32250 · Due to Water-RC	12,582.10
32257 · FEMA Funds Deferred Revenue	358,133.58
Total Other Current Liabilities	<u>1,840,154.42</u>
Total Current Liabilities	<u>1,843,229.33</u>
Total Liabilities	<u>1,843,229.33</u>
Equity	
33130 · Fund Balance-RM	1,538,596.70
33220 · Fund Balance-RC	(691,551.93)
Net Income	95,209.14
Total Equity	<u>942,253.91</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,785,483.24</u></u>

Bastrop WCID No 2 - Standby

Balance Sheet

As of February 29, 2020

	<u>Feb 29, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	88,316.69
Total Checking/Savings	88,316.69
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	88,539.56
TOTAL ASSETS	88,539.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
22100 · Accounts Payable	206.25
Total Accounts Payable	206.25
Other Current Liabilities	
22200 · Due to Water	280.00
22740 · Unclaimed Property	3.10
Total Other Current Liabilities	283.10
Total Current Liabilities	489.35
Total Liabilities	489.35
Equity	
23010 · Fund Balance	87,585.46
Net Income	464.75
Total Equity	88,050.21
TOTAL LIABILITIES & EQUITY	88,539.56

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