



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

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

## **Bookkeeper's Report**

March 31, 2020

## Cash Flow Report - Operating Water Account

As of March 31, 2020

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 03/01/2020</b>				<b>\$633,646.12</b>
<b>Receipts</b>				
	Void Check to Nortex for Reissue		2,698.00	
	Payment from Standby Fund		280.00	
	Payment from Road Fund		6,725.16	
	Payment from Road Fund - AP Allocation		12,582.10	
	Interest Earned on Checking		33.88	
	To Write-off Unclaimed Property		187.91	
	Refunds from TML & TTL		831.50	
	Accounts Receivable-W		214,426.97	
	Accounts Receivable - Pump/TWDB Reserve		15,427.42	
<b>Total Receipts</b>				<b>253,192.94</b>
<b>Disbursements</b>				
23372	Alma Rodriguez.	Mileage	(62.45)	
23373	Bastrop WCID No 2 - RC	FEMA Funds From Koolua Project	(97,784.61)	
23374	BlueCross BlueShield of Texas	Insurance	(15,352.00)	
23375	Ferguson Enterprises, Inc. #1105	Materials	(1,898.78)	
23376	Fluid Meter Service, Corp	Meter	(440.00)	
23377	Hydro Source Services, Inc.	Grinder Pump & Repair	(6,327.83)	
23378	Johnson Lab & Supply Inc.	Materials & Maintenance	(1,409.19)	
23379	Lowe's Business Account	Materials	(18.96)	
23380	Time Warner Cable	Telephone/Internet	(110.57)	
23381	Wells Fargo Vendor Fin Serv	Office Equip Lease	(1,455.00)	
23382	Ameriflex Business Solutions	FSA Purchases	(167.77)	
23383	Ameritas Life Insurance Corp	Insurance 03/01/20-03/31/20	(588.24)	
23384	AT&T	Telephone Expense - Lift Station	(127.84)	
23385	Badger Meter Inc	Maintenance Agreement	(780.00)	
23386	Bastrop Chamber of Commerce	Dues & Subscriptions	(565.00)	
23387	Card Service Center	Credit Card Expense	(7,092.15)	
23388	Checkr Inc.	Pre-Employment Screening	(139.50)	
23389	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(1,607.45)	
23390	Fluid Meter Service, Corp	Maintenance & Repair	(543.00)	
23391	Humana Hlth Plan TX	Insurance Premium	(130.69)	
23392	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
23393	Lost Pine Full Service Car Wash Oil & Lub	Repair Vehicle	(7.00)	
23394	Matrix Imaging Solutions (C)	Printing	(320.64)	
23395	McCoy's Building Supply Corp	Materials	(164.85)	
23396	Nortex Modlar Leasing & Construction	Office Rental	(1,204.00)	
23397	Waste Connections	Garbage	(83.93)	
23398	Wex Bank	Fuel	(1,668.73)	
23399	Cheril Cormier	Customer Deposit Refund	(23.75)	
23400	Cheryl & Michael Robichau	Customer Deposit Refund	(26.34)	
23401	Crystal Dickerson & Matt Austin	Customer Deposit Refund	(83.14)	
23402	Zachary & Whitney Myers	Customer Deposit Refund	(166.49)	
23403	Craig Hendricks & Tateric Shakaryan	Customer Deposit Refund	(162.91)	
23404	Ralph C Smoot	Customer Deposit Refund	(105.14)	
23405	Rebecca S & Khrysalis Clark	Customer Deposit Refund	(126.68)	
23406	Jose Rodriguez & Lucerito J Beltran	Customer Deposit Refund	(55.27)	
23407	Juel Spindler	Customer Deposit Refund	(31.59)	
23408	Aaron Dhaemers	Customer Deposit Refund	(179.53)	
23409	Ameriflex Business Solutions	FSA Purchases	(38.30)	

## Cash Flow Report - Operating Water Account

As of March 31, 2020

Num	Name	Memo	Amount	Balance
<b>Disbursements</b>				
23410	Ameriflex Business Solutions.	Insurance FSA Fees	(85.00)	
23411	Aqua Beverage Company	Drinking Water	(17.99)	
23412	Aqua Water Supply Corporation	Lab Fees	(200.00)	
23413	Bastrop WCID No 2 - W/W	WasteWater Service	(146.23)	
23414	Bastrop WCID No 2 - Water	Purchase Water Expense	(349.53)	
23415	Cintas Corporation #86	Uniforms	(1,028.20)	
23416	DPC Industries, Inc.	Chemicals	(587.95)	
23417	Ferguson Enterprises, Inc. #1105	Materials	(3,595.71)	
23418	La Grange NAPA	Repair Vehicle	(391.89)	
23419	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
23420	McLean & Howard, LLP	Legal Fees	(1,675.00)	
23421	Riley Fox Endeavors LLC	Lease for Building Lot Space	(1,672.52)	
23422	Sames Bastrop Ford	Vehicle Repairs	(38.72)	
23423	Shaun K Moore	Building	(4,875.00)	
23424	State Farm Fire and Casualty Company	Insurance - Surety Bond	(175.00)	
23425	Time Warner Cable	Telephone/Internet	(136.60)	
23426	Tractor Supply Co	Materials	(589.81)	
23427	Nortex Modlar Leasing & Construction	Office Rental - Reissue	(2,408.00)	
23428	DPC Industries, Inc.	Chemicals	(200.00)	
23429	DSHS Central Lab MC2004	Water Samples	(213.92)	
23430	Esquivel Enterprise	Cleaning	(400.00)	
23431	Ferguson Enterprises, Inc. #1105	Maintenance	(1,074.14)	
23432	Frontier Communications	Answering Service	(69.78)	
23433	Gatehouse Austin - Advertising	Public Notice	(70.52)	
23434	Home Depot	Materials & Maintenance	(136.98)	
23435	Humana Hlth Plan TX	Insurance Premium	(118.04)	
23436	Hydro Source Services, Inc.	Grinder Pump & Repair	(5,212.80)	
23437	Professional Image Communications	Answering Service	(190.00)	
23438	Quadient Inc	Office Equip Lease	(151.66)	
23439	Quill Corporation	Office Supplies	(59.98)	
23440	Thornton, Musso & Bellemin	Water Testing	(1,600.00)	
23441	Unum Life Insurance Company	Insurance Premium	(479.21)	
23442	WJC Constructors, LLC	Line Improvements	(32,244.80)	
23443	AT&T Mobility	Telephone Expense	(384.78)	
23444	Consolidated Tank	Capital Outlay	(26,000.00)	
23445	Grainger Inc	Repair & Maintenance	(96.82)	
23446	Lowe's Business Account	Materials	(1,440.26)	
23447	USABluebook	Materials & Maintenance	(1,219.40)	
23448	Walmart Community/SYNCB	Office Supplies	(56.57)	
23449	Ameriflex Business Solutions	FSA Purchases	(5.29)	
23450	Ameritas Life Insurance Corp	Insurance	(588.24)	
23451	BlueCross BlueShield of Texas	Insurance	(16,968.00)	
EFT	Bluebonnet Electric Coop	Utility Expense	(4,447.49)	
EFT	City of Bastrop	Purchase Sewer Service	(9,172.86)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(6,641.23)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,702.99)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Items	(373.81)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 02/26/20-03/10/20	(17,438.49)	

## Cash Flow Report - Operating Water Account

As of March 31, 2020

Num	Name	Memo	Amount	Balance
<b>Disbursements</b>				
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 03/11/20-03/24/20	(18,216.55)	
PAYROLL	Alliance Payroll	Payroll Fees	(226.75)	
PAYROLL	United States Treasury	Payroll Liabilites	(11,470.93)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - February & Jan	(42,662.62)	
<b>Total Disbursements</b>				(364,066.33)
<b>BALANCE AS OF 03/31/2020</b>				<b>\$522,772.73</b>

# Cash Flow Report - TWDB WW Account

As of March 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2020				\$572.00
<b>Receipts</b>				
	No Receipts Activity		0.00	
<b>Total Receipts</b>				0.00
<b>Disbursements</b>				
	No Disbursements Activity		0.00	
<b>Total Disbursements</b>				0.00
BALANCE AS OF 03/31/2020				\$572.00

## Cash Flow Report - Standby Operating Account

As of March 31, 2020

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 03/01/2020</b>				<b>\$88,316.69</b>
<b>Receipts</b>				
	Accounts Receivable		8,868.55	
<b>Total Receipts</b>				<b>8,868.55</b>
<b>Disbursements</b>				
3978	Bastrop WCID No 2 Water	AP Allocation	(206.25)	
3979	Bastrop WCID No 2 Water	AP Allocation	(280.00)	
<b>Total Disbursements</b>				<b>(486.25)</b>
<b>BALANCE AS OF 03/31/2020</b>				<b>\$96,698.99</b>

## Cash Flow Report - Road Const Operating Account

As of March 31, 2020

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 03/01/2020</b>				<b>\$577,052.78</b>
<b>Receipts</b>				
	FEMA Funds From Koolua Project - Transfer from Water		97,784.61	
	Accounts Receivable		198,770.38	
	Accounts Receivable		4,415.05	
<b>Total Receipts</b>				<b>300,970.04</b>
<b>Disbursements</b>				
5202	K3 Transport LLC	Material Hauling	(631.60)	
5203	973 Materials, LLC	Capital Outlay	(408.63)	
5204	BEFCO Engineering, Inc.	Engineering Fees	(915.00)	
5205	HaiDak Construction & Excavating LLC	Repairs Contracted	(600.00)	
5206	K3 Transport LLC	Material Hauling	(519.68)	
5207	Matrix Printing Solutions	Postage	(2,496.45)	
5208	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(19,307.26)	
5209	K3 Transport LLC	Materials	(373.60)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(325.67)	
<b>Total Disbursements</b>				<b>(25,577.89)</b>
<b>BALANCE AS OF 03/31/2020</b>				<b>\$852,444.93</b>

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

**Account Balances**

As of March 31, 2020

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Fund: Water/Wastewater</b>					
<b>Money Market Funds</b>					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		1.20 %	641,182.29	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	356,367.50	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,228.47	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,844.30	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		1.00 %	456,537.50	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		1.00 %	1,268,193.79	Water
TEXPOOL (XXXX0003)	02/04/2020		1.00 %	312,374.79	Building Funds
<b>Checking Account(s)</b>					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	522,772.73	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
<b>Totals for Water/Wastewater Fund:</b>				<b>\$3,775,073.37</b>	
<b>Fund: Standby</b>					
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXX2687)			0.10 %	96,698.99	Standby Operating
<b>Totals for Standby Fund:</b>				<b>\$96,698.99</b>	
<b>Fund: Roads</b>					
<b>Money Market Funds</b>					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	126,342.43	Road Const MM
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXX2709)			0.10 %	852,444.93	Road Const Operating
<b>Totals for Roads Fund:</b>				<b>\$978,787.36</b>	
<b>Grand total for Bastrop County Water Control &amp; Improvement District No. 2:</b>				<b>\$4,850,559.72</b>	

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

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Water-Revenue</b>					
14110 · TV Water Sales	100,881	129,167	287,763	387,500	1,550,000
14115 · Water Late Charge Income	2,484	2,708	6,508	8,125	32,500
14120 · TV Tap Fees	21,050	16,250	101,500	48,750	195,000
14125 · Capital Reserve Fee	15,700	6,708	39,579	20,125	80,500
14130 · Water Line Bore	850	3,333	5,300	10,000	40,000
14135 · Water Line Extension	0	625	0	1,875	7,500
14145 · Returned Check Fee	0	17	0	50	200
14148 · Pools	0	25	0	75	300
14150 · Maps Sold	0	21	75	63	250
14155 · Office Rents	275	275	825	825	3,300
14160 · Other Income-W	874	5,417	980	16,250	65,000
14170 · Reconnect Fee	850	1,250	2,550	3,750	15,000
14175 · Interest-W	1,804	1,667	6,518	5,000	20,000
14180 · Copies & Faxes	0	4	1	12	50
14190 · Irrigation Systems	0	25	0	75	300
14197 · Proceeds from Sale	0	0	315,017	0	0
<b>Total Water-Revenue</b>	<b>144,767</b>	<b>167,492</b>	<b>766,615</b>	<b>502,475</b>	<b>2,009,900</b>
<b>Total Income</b>	<b>144,767</b>	<b>167,492</b>	<b>766,615</b>	<b>502,475</b>	<b>2,009,900</b>
<b>Expense</b>					
<b>Water-Expense</b>					
<b>16100 · Payroll</b>					
16100a · Salaries	41,601	54,167	139,220	162,500	650,000
16100b · Over Time	1,903	1,500	6,716	4,500	18,000
16100c · Double Time	228	208	1,161	625	2,500
16100e · Holiday	2,157	3,208	13,585	9,625	38,500
16100f · Annual Leave	571	2,083	3,631	6,250	25,000
16100g · Sick	1,433	1,042	3,928	3,125	12,500
16100h · Personal Time	0	250	1,364	750	3,000
16100k · FICA	3,544	5,000	12,552	15,000	60,000
16100m · Retirement-Life	3,740	5,417	12,551	16,250	65,000
16100n · SUI	135	167	227	500	2,000
16100o · Longevity Pay	0	958	0	2,875	11,500
16100p · FUTA	27	83	489	250	1,000
16100q · On Call Pay	459	417	1,451	1,250	5,000
<b>Total 16100 · Payroll</b>	<b>55,797</b>	<b>74,500</b>	<b>196,874</b>	<b>223,500</b>	<b>894,000</b>
<b>16110 · Health Insurance</b>					
16110a · Insurance-Medical	13,863	14,583	47,178	43,750	175,000
16110b · Insurance-Dental	424	583	1,486	1,750	7,000
16110c · Insurance-Vision	121	146	424	438	1,750
16110d · HSA	0	125	0	375	1,500
16110e · Insurance-Life	638	625	1,582	1,875	7,500
<b>Total 16110 · Health Insurance</b>	<b>15,045</b>	<b>16,062</b>	<b>50,670</b>	<b>48,188</b>	<b>192,750</b>
<b>16116 · Office Building Rental</b>	<b>1,204</b>	<b>1,333</b>	<b>4,995</b>	<b>4,000</b>	<b>16,000</b>

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

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
16117 · Payroll Service Fee	227	400	938	1,200	4,800
16118 · Hand Tools	0	417	0	1,250	5,000
16120 · Wellness Program	0	83	0	250	1,000
16121 · Uniforms-W	0	958	1,104	2,875	11,500
16122 · Mileage	91	625	225	1,875	7,500
16123 · Vehicle Usage	0	167	0	500	2,000
16124 · Admin Allocations	(18,476)	(7,542)	(33,353)	(22,625)	(90,500)
16125 · PPE Allocations	(9,401)	(13,958)	(39,438)	(41,875)	(167,500)
16125a · EOM Salary Reimburs from WW	(9,058)	(10,417)	(30,609)	(31,250)	(125,000)
16126 · Answering Service	190	208	570	625	2,500
16127 · Repairs-Contracted-W	0	125	0	375	1,500
16128 · Maint Agreement-Hand Held	0	208	780	625	2,500
16128a · Contracted Taps - Water	0	583	0	1,750	7,000
16129 · Maint Agreement-Incode-W	0	1,083	418	3,250	13,000
16130 · Office Equip Lease	2,059	1,250	3,375	3,750	15,000
16131 · Pest Control	0	25	0	75	300
16133 · Water Well Admin Service Fee	0	25	0	75	300
16134 · Cleaning-Office	200	0	600	0	0
16135 · Garbage	84	83	252	250	1,000
16136 · Cleaning-Maint Building	200	250	600	750	3,000
16138 · Chemicals-Chlorine	0	1,458	1,811	4,375	17,500
16138a · Contract Labor	0	417	0	1,250	5,000
16139 · Field Equip Rental-W	0	833	0	2,500	10,000
16140 · Fuel-W	1,054	1,167	3,079	3,500	14,000
16141 · Repairs & Maint-W	127	1,500	1,054	4,500	18,000
16142 · Materials-W	5,080	5,417	16,536	16,250	65,000
16143 · Water Testing-W	0	0	1,600	0	0
16144 · Safety Supplies-W	0	333	163	1,000	4,000
16145 · Damage Claims	0	2,083	0	6,250	25,000
16146 · Water Samples	0	1,000	914	3,000	12,000
16147 · Repairs & Maint-Water Well	0	2,083	1,483	6,250	25,000
16149 · Computer-W	0	2,083	11,785	6,250	25,000
16150 · Depreciation-W	16,764	20,000	50,292	60,000	240,000
16151 · Dues & Subscriptions	0	67	736	200	800
16152 · Election Costs	0	250	0	750	3,000
16153 · Fax	0	8	0	25	100
16154 · Late Fees-W	0	125	25	375	1,500
16155 · Internet	111	167	332	500	2,000
16156 · Printing-W	438	833	1,153	2,500	10,000
16156a · Janitorial Supplies	0	17	0	50	200
16157 · Office Supplies-W	324	417	1,505	1,250	5,000
16158 · Misc-W	28	5,000	655	15,000	60,000
16159 · Medical-W	0	42	0	125	500
16160 · Misc Office-W	817	208	1,164	625	2,500
16161 · Pre-Employment Screening	0	42	326	125	500
16163 · Postage & Delivery	160	1,250	3,992	3,750	15,000
16164 · Public Notice	0	250	399	750	3,000
16165 · Telephone-W	334	833	1,710	2,500	10,000
16166 · License-W	0	208	0	625	2,500
16166a · Advertising	0	42	0	125	500
16167 · Bank Fees-W	30	42	115	125	500

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

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
16168 · Filing Fees-W	0	0	0	0	0
16169 · TCEQ Fees-W	0	667	0	2,000	8,000
16171 · CC Fees	2,703	2,667	9,823	8,000	32,000
16172 · Interest Bonds-W	2,262	2,263	6,787	6,788	27,150
16174 · Accounting-W	1,813	1,667	5,314	5,000	20,000
16175 · Appraiser	0	125	0	375	1,500
16176 · Audit-W	0	1,250	0	3,750	15,000
16177 · Engineering-W	0	5,000	0	15,000	60,000
16178 · Legal-W	100	2,500	2,800	7,500	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	1,375	5,500
16179b · Insurance-Vehicles-W	0	142	0	425	1,700
16179c · Insurance-Misc-W	0	17	0	50	200
16179d · Insurance-E&O-W	0	42	0	125	500
16179e · Insurance-Liability-W	0	75	0	225	900
16179f · Insurance-Bonding	0	25	0	75	300
16179g · Insurance-FSA	85	417	430	1,250	5,000
16179h · Insurance-WC-W	0	333	0	1,000	4,000
16179i · Insurance- Wells	0	458	0	1,375	5,500
<b>Total 16179 · Insurance-W</b>	<b>85</b>	<b>1,967</b>	<b>430</b>	<b>5,900</b>	<b>23,600</b>
16180 · Repairs-Bldg-W	0	1,667	30	5,000	20,000
16181 · Repairs-Equip-W	100	417	614	1,250	5,000
16182 · Repairs-Vehicles-W	1,499	500	2,906	1,500	6,000
16182a · Yard Maintenance-Mowing	0	1,250	2,088	3,750	15,000
16183 · Travel					
16183a · Travel-Air	1,100	42	1,207	125	500
16183b · Travel-Lodging	0	333	400	1,000	4,000
16183c · Travel-Meals	182	83	462	250	1,000
16183d · Travel-Rental Car	0	21	0	63	250
<b>Total 16183 · Travel</b>	<b>1,282</b>	<b>479</b>	<b>2,068</b>	<b>1,438</b>	<b>5,750</b>
16184 · Training-W	85	417	2,185	1,250	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	208	395	625	2,500
16185b · Electricity-Office Bldg	0	667	1,116	2,000	8,000
16185c · Electricity-Wells	0	3,333	6,776	10,000	40,000
16185d · Electricity-WW Lift Station	0	42	0	125	500
<b>Total 16185 · Electricity</b>	<b>0</b>	<b>4,250</b>	<b>8,287</b>	<b>12,750</b>	<b>51,000</b>
16186 · Water-Maint Bldg	0	142	387	425	1,700
16187 · Water-Office Bldg	0	158	338	475	1,900
16188 · Computer Supplies	562	833	2,911	2,500	10,000
16189 · Labor-Service Lines & Tap-W	0	2,083	0	6,250	25,000
16195 · Meter Testing Charges	0	0	95	0	0
16196 · Permits	0	100	0	300	1,200
16197 · Small Equipment Purchases	0	333	0	1,000	4,000
16199 · Communication/Radios	0	2,083	734	6,250	25,000

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

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
<b>Total Water-Expense</b>	73,919	147,462	306,625	442,388	1,769,550
<b>Total Expense</b>	73,919	147,462	306,625	442,388	1,769,550
<b>Net Ordinary Income</b>	70,848	20,029	459,990	60,087	240,350
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>14000 · Assigned Surplus</b>	0	82,054	0	246,162	984,650
<b>Total Other Income</b>	0	82,054	0	246,162	984,650
<b>Other Expense</b>					
<b>Capital Outlay-W</b>					
<b>17100 · Vehicles-W</b>	0	2,917	17,667	8,750	35,000
<b>17101 · Equipment-W</b>	0	3,333	5,111	10,000	40,000
<b>17102 · Meters-W</b>	3,438	833	4,326	2,500	10,000
<b>17103 · Furniture &amp; Fixtures-W</b>	0	1,667	0	5,000	20,000
<b>17104 · Software-W</b>	0	2,083	0	6,250	25,000
<b>17106 · Line Extension-W</b>	0	4,167	0	12,500	50,000
<b>17107 · Buildings-W</b>	4,875	8,333	4,875	25,000	100,000
<b>17108 · Water Line Improvements-W</b>	32,245	62,500	32,245	187,500	750,000
<b>17109 · Capital Outlay Culverts-W</b>	0	2,500	0	7,500	30,000
<b>17110 · Capital Outlay-W</b>	26,000	0	26,000	0	0
<b>17115 · Water Tank Main - W</b>	0	8,333	0	25,000	100,000
<b>17121 · Water Well Cap Improv-W</b>	0	5,417	0	16,250	65,000
<b>Total Capital Outlay-W</b>	66,558	102,083	90,224	306,250	1,225,000
<b>Total Other Expense</b>	66,558	102,083	90,224	306,250	1,225,000
<b>Net Other Income</b>	(66,558)	(20,029)	(90,224)	(60,088)	(240,350)
<b>Net Income</b>	<b>4,290</b>	<b>0</b>	<b>369,766</b>	<b>(0)</b>	<b>0</b>

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

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Wastewater-Revenue</b>					
14215 · WW Fees	63,360	58,792	187,325	176,375	705,500
14216 · Commercial WW Fees	2,916	2,083	9,173	6,250	25,000
14220 · WW Bore	580	1,667	2,040	5,000	20,000
14225 · WW Tap Fees	8,967	23,333	85,600	70,000	280,000
14230 · Pump Maintenance	0	500	551	1,500	6,000
14235 · Debt Service Reserve Fee	0	9,167	5,506	27,500	110,000
14275 · Interest-WW Reserve	0	25	0	75	300
14276 · Interest-WW	824	1,250	2,606	3,750	15,000
<b>Total Wastewater-Revenue</b>	<b>76,647</b>	<b>96,817</b>	<b>292,800</b>	<b>290,450</b>	<b>1,161,800</b>
<b>Total Income</b>	<b>76,647</b>	<b>96,817</b>	<b>292,800</b>	<b>290,450</b>	<b>1,161,800</b>
<b>Expense</b>					
<b>Wastewater-Expense</b>					
16221 · Uniforms-WW	0	833	1,104	2,500	10,000
16222 · W/W Salary Allocations	9,058	10,417	30,609	31,250	125,000
16229 · Maint Agreement-Incode-WW	0	333	0	1,000	4,000
16233 · Lift Station Admin Service Fee	0	208	0	625	2,500
16239 · Field Equip Rental-WW	0	625	0	1,875	7,500
16240 · Fuel-WW	875	1,042	2,658	3,125	12,500
16241 · Repairs & Maint-WW	0	1,250	0	3,750	15,000
16242 · Materials-WW	3,613	3,750	6,266	11,250	45,000
16243 · Meter Testing-WW	0	19	0	56	225
16244 · Safety Supplies-WW	0	333	0	1,000	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	0	2,500	10,000
16248 · Grinder Pump Repair-WW	5,213	2,083	8,548	6,250	25,000
16250 · Depreciation-WW	37,347	38,333	112,042	115,000	460,000
16251 · Tools	0	292	0	875	3,500
16257 · Office Supplies-WW	0	33	0	100	400
16258 · Misc-WW	0	83	0	250	1,000
16259 · Medical-WW	127	25	253	75	300
16260 · Op & Maint-City of Bastrop-WW	0	10,833	18,221	32,500	130,000
16265 · Telephone-WW	0	83	0	250	1,000
16266 · License-WW	0	50	0	150	600
16268 · Filing Fees-WW	0	33	0	100	400
16269 · TCEQ Fees-WW	0	267	0	800	3,200
16272 · Interest Bonds-WW	12,821	12,821	38,462	38,463	153,850
16274 · Accounting-WW	1,584	1,667	4,696	5,000	20,000
16276 · Audit-WW	0	1,250	0	3,750	15,000
16277 · Engineering-WW	0	833	0	2,500	10,000
16278 · Legal- WW	0	417	0	1,250	5,000
16279 · Insurance-WW					

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

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
16279a · Insurance-Property-WW	0	275	0	825	3,300
16279b · Insurance-Vehicles-WW	0	167	0	500	2,000
16279c · Insurance-Misc-WW	0	46	0	138	550
16279d · Insurance-E&O-WW	0	46	0	138	550
16279e · Insurance-Liability-WW	0	83	0	250	1,000
16279h · Insurance-WC-WW	0	500	0	1,500	6,000
<b>Total 16279 · Insurance-WW</b>	<b>0</b>	<b>1,117</b>	<b>0</b>	<b>3,350</b>	<b>13,400</b>
16280 · Repairs-Bldg WW	0		30		
16281 · Repairs-Equip-WW	100	417	810	1,250	5,000
16282 · Repairs-Vehicles-WW	0	333	818	1,000	4,000
16283 · Yard Maintenance-Mowing	0	208	0	625	2,500
16284 · Training-WW	0	83	1,240	250	1,000
16285 · Electricity-Lift Stations	0	417	773	1,250	5,000
16286 · Water-Lift Stations	0	667	301	2,000	8,000
16289 · Labor-Service Lines & Tap-WW	0	167	0	500	2,000
16294 · Travel - Lodging	0	42	0	125	500
16295 · Travel - Meals	0	17	0	50	200
16296 · Travel - Rental Car	0	17	0	50	200
16297 · Small Equipment Purchaes-WW	0	83	0	250	1,000
<b>Total Wastewater-Expense</b>	<b>70,737</b>	<b>92,315</b>	<b>226,833</b>	<b>276,944</b>	<b>1,107,775</b>
<b>Total Expense</b>	<b>70,737</b>	<b>92,315</b>	<b>226,833</b>	<b>276,944</b>	<b>1,107,775</b>
<b>Net Ordinary Income</b>	<b>5,910</b>	<b>4,502</b>	<b>65,968</b>	<b>13,506</b>	<b>54,025</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
14002 · Assigned Surplus - WW	0	2,581	0	7,744	30,975
<b>Total Other Income</b>	<b>0</b>	<b>2,581</b>	<b>0</b>	<b>7,744</b>	<b>30,975</b>
<b>Other Expense</b>					
<b>Capital Outlay-WW</b>					
17200 · Vehicles-WW	0	2,917	17,667	8,750	35,000
17201 · Equipment-WW	0	3,333	5,111	10,000	40,000
17204 · Software-WW	0	0	318	0	0
17206 · WW Line Extensions-WW	0	0	750	0	0
17208 · Wastewater Improv-WW	0	833	0	2,500	10,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	12,631	0	0
<b>Total Capital Outlay-WW</b>	<b>0</b>	<b>7,083</b>	<b>36,477</b>	<b>21,250</b>	<b>85,000</b>
<b>Total Other Expense</b>	<b>0</b>	<b>7,083</b>	<b>36,477</b>	<b>21,250</b>	<b>85,000</b>

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

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	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
<b>Net Other Income</b>	0	(4,502)	(36,477)	(13,506)	(54,025)
<b>Net Income</b>	5,910	0	29,491	(0)	0

**Bastrop WCID No 2 - Roads**  
**Actual vs Budget-RC**  
**March 2020**

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Construction-Revenue</b>					
34210 · Assessments	180,131	104,167	342,704	312,500	1,250,000
34215 · Assessments-Prior to 97	5,432	833	7,500	2,500	10,000
34220 · Late Fee	5,029	2,083	10,301	6,250	25,000
34225 · Late Fee- Prior	135	100	135	300	1,200
34235 · Lien Fees	5,626	2,083	10,550	6,250	25,000
34240 · Deed Admin Fee	160	100	710	300	1,200
34245 · Returned Check Fee	0	0	0	0	0
34250 · Filing Fees	149	250	424	750	3,000
34255 · Driveway	0	150	0	450	1,800
34265 · Attorney Fees	7,323	2,083	9,982	6,250	25,000
34270 · Allocation to Maintenance Fund	(25,000)	(25,000)	(75,000)	(75,000)	(300,000)
34275 · Interest-RC	58	83	213	250	1,000
<b>Total Road Construction-Revenue</b>	<b>179,043</b>	<b>86,933</b>	<b>307,519</b>	<b>260,800</b>	<b>1,043,200</b>
<b>Total Income</b>	<b>179,043</b>	<b>86,933</b>	<b>307,519</b>	<b>260,800</b>	<b>1,043,200</b>
<b>Expense</b>					
<b>Road Construction-Expense</b>					
36210 · Salary Allocations from Water	6,341	6,979	21,426	20,937	83,750
36224 · Admin Allocations from Water-RC	18,476	7,542	33,353	22,625	90,500
36229 · Maint Agreement-Incode-RC	0	625	1,198	1,875	7,500
36239 · Field Equip Rental	0	125	0	375	1,500
36241 · Repair & Maint-RC	0	42	0	125	500
36245 · Damage Claims	0	4	0	12	50
36258 · Misc	0	417	0	1,250	5,000
36263 · Postage	2,575	500	2,575	1,500	6,000
36268 · Filing Fees	0	417	166	1,250	5,000
36270 · Bad Debt	0	3,750	0	11,250	45,000
36271 · CC Fees	326	1,000	4,784	3,000	12,000
36272 · Attorney Fees (County)	7,037	250	9,442	750	3,000
36274 · Accounting	1,089	917	3,229	2,750	11,000
36276 · Audit-RC	0	833	0	2,500	10,000
36277 · Engineering-RC	0	14,583	2,215	43,750	175,000
36278 · Legal-RC	0	2,500	975	7,500	30,000
36279 · Insurance					
36279b · Insurance- Vehicles	0	208	0	625	2,500
36279c · Insurance-Misc	0	125	0	375	1,500
36279h · Insurance- WC	0	500	0	1,500	6,000
<b>Total 36279 · Insurance</b>	<b>0</b>	<b>833</b>	<b>0</b>	<b>2,500</b>	<b>10,000</b>

**Bastrop WCID No 2 - Roads**  
**Actual vs Budget-RC**  
**March 2020**

	<u>Mar 20</u>	<u>Budget</u>	<u>Jan - Mar 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
36280 · Other Professional Fees	0	83	0	250	1,000
36294 · Road Fees Written Off	0	2,083	0	6,250	25,000
36295 · Lien Fees Written Off	0	500	0	1,500	6,000
36296 · Road Late Fees Written Off	0	583	0	1,750	7,000
36297 · Road Prior Written Off	0	1,417	0	4,250	17,000
36298 · Attorney Fees Written Off	0	1,250	0	3,750	15,000
<b>Total Road Construction-Expense</b>	<b>35,844</b>	<b>47,233</b>	<b>79,362</b>	<b>141,700</b>	<b>566,800</b>
<b>Total Expense</b>	<b>35,844</b>	<b>47,233</b>	<b>79,362</b>	<b>141,700</b>	<b>566,800</b>
<b>Net Ordinary Income</b>	<b>143,200</b>	<b>39,700</b>	<b>228,157</b>	<b>119,100</b>	<b>476,400</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
34285 · Assigned Surplus - RC	0	34,050	0	102,150	408,600
<b>Total Other Income</b>	<b>0</b>	<b>34,050</b>	<b>0</b>	<b>102,150</b>	<b>408,600</b>
<b>Other Expense</b>					
<b>Road Construction-Capital</b>					
37285 · Capital Outlay-RC	50,190	73,750	50,190	221,250	885,000
<b>Total Road Construction-Capital</b>	<b>50,190</b>	<b>73,750</b>	<b>50,190</b>	<b>221,250</b>	<b>885,000</b>
<b>Total Other Expense</b>	<b>50,190</b>	<b>73,750</b>	<b>50,190</b>	<b>221,250</b>	<b>885,000</b>
<b>Net Other Income</b>	<b>(50,190)</b>	<b>(39,700)</b>	<b>(50,190)</b>	<b>(119,100)</b>	<b>(476,400)</b>
<b>Net Income</b>	<b>93,010</b>	<b>(0)</b>	<b>177,967</b>	<b>0</b>	<b>0</b>

**Bastrop WCID No 2 - Roads**  
**Actual vs Budget-RM**  
 March 2020

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Maintenance-Revenue</b>					
34160 · Other-RM	0	12,500	0	37,500	150,000
34165 · FEMA Payments	97,785	0	97,785	0	0
34176 · Transfer from Road Construction	25,000	25,000	75,000	75,000	300,000
<b>Total Road Maintenance-Revenue</b>	<b>122,785</b>	<b>37,500</b>	<b>172,785</b>	<b>112,500</b>	<b>450,000</b>
<b>Total Income</b>	<b>122,785</b>	<b>37,500</b>	<b>172,785</b>	<b>112,500</b>	<b>450,000</b>
<b>Expense</b>					
<b>Road Maintenance-Expense</b>					
36124 · Salary Allocations from Water	3,061	6,979	18,012	20,937	83,750
36127 · Repairs- Contracted-RM	0	8,333	800	25,000	100,000
36128 · Contract Labor- RM	0	5,000	0	15,000	60,000
36139 · Field Equipment Rental- RM	0	2,054	0	6,162	24,650
36141 · R&M-RM	0	1,667	0	5,000	20,000
36142 · Materials-RM	0	10,417	6,146	31,250	125,000
36144 · Safety Supplies-RM	0	417	0	1,250	5,000
36146 · Equip. Small	0	83	0	250	1,000
36147 · Permit Fees	0	175	0	525	2,100
36148 · Materials- Hauling-RM	0	0	2,803	0	0
36174 · Accounting	248	167	734	500	2,000
36176 · Audit-RM	0	333	0	1,000	4,000
36177 · Engineering-RM	0	1,667	0	5,000	20,000
36178 · Legal-RM	0	167	0	500	2,000
36179 · Insurance-WC-RM	0	42	0	125	500
36182 · Repairs- Vehicles-RM	0	0	221	0	0
<b>Total Road Maintenance-Expense</b>	<b>3,308</b>	<b>37,500</b>	<b>28,716</b>	<b>112,500</b>	<b>450,000</b>
<b>Total Expense</b>	<b>3,308</b>	<b>37,500</b>	<b>28,716</b>	<b>112,500</b>	<b>450,000</b>
<b>Net Ordinary Income</b>	<b>119,476</b>	<b>(0)</b>	<b>144,069</b>	<b>0</b>	<b>0</b>
<b>Net Income</b>	<b>119,476</b>	<b>(0)</b>	<b>144,069</b>	<b>0</b>	<b>0</b>

**Bastrop WCID No 2 - Standby**  
**Actual vs Budget**  
 March 2020

	<u>Mar 20</u>	<u>Budget</u>	<u>Jan - Mar 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>25300 · Pine Forest Standby</b>	21	417	792	1,250	5,000
<b>25500 · TV Standby</b>	0	417	120	1,250	5,000
<b>25600 · Late Fees</b>	0	0	60	0	0
<b>25700 · Lien Fees</b>	0	0	0	0	0
<b>25710 · Attorney Fees</b>	0	0	0	0	0
<b>Total Income</b>	21	833	972	2,500	10,000
<b>Expense</b>					
<b>27110 · Admin Allocations</b>	0	417	0	1,250	5,000
<b>27160 · Accounting</b>	248	167	734	500	2,000
<b>27170 · Audit</b>	0	208	0	625	2,500
<b>27190 · Legal</b>	0	42	0	125	500
<b>Total Expense</b>	248	833	734	2,500	10,000
<b>Net Ordinary Income</b>	(227)	0	238	0	0
<b>Net Income</b>	<u>(227)</u>	<u>0</u>	<u>238</u>	<u>0</u>	<u>0</u>

**Bastrop WCID No 2 - Water/Wastewater**  
**Balance Sheet**  
As of March 31, 2020

	Mar 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11110 · Operating - Water	522,772.73
11220 · TWDB WW	572.00
<b>Total Checking/Savings</b>	523,344.73
<b>Other Current Assets</b>	
<b>Accounts Receivable</b>	
11150 · Accounts Receivable-W	26,164.06
11250 · Accounts Receivable - WW	12,387.48
<b>Total Accounts Receivable</b>	38,551.54
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,254,178.85
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	247.50
11172 · Due from RM-W	3,308.30
11173 · Due from RC-W	25,984.09
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	997,549.79
11260 · Allowance for Doubtful-WW	(4,414.45)
<b>Total Other Current Assets</b>	3,330,113.68
<b>Total Current Assets</b>	3,853,458.41
<b>Fixed Assets</b>	
11190 · Accumulated Depreciation-W	(3,433,320.65)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(2,956,566.90)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
<b>Total Fixed Assets</b>	6,872,736.66
<b>TOTAL ASSETS</b>	<b>10,726,195.07</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
12000 · Accounts Payable	1,375.19
<b>Total Accounts Payable</b>	1,375.19
<b>Other Current Liabilities</b>	
12140 · Accrued Salaries	23,819.09
12144 · FSA Employee Flexible Spending	18,731.21
12145 · Benefit Liability	(18,793.50)
12160 · Deposits	239,155.00
12170 · Due to TCEQ-W	1,466.94
12190 · Unclaimed Property	322.26
12191 · FEMA Payments Deferred Revenue	23,500.00

**Bastrop WCID No 2 - Water/Wastewater**

**Balance Sheet**

As of March 31, 2020

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	<b>Mar 31, 20</b>
12270 · Due to TCEQ-WW	985.03
12280 · Bonds Payable-TWDB-WW	5,320,000.00
12281 · Bond Interest Payable	45,249.75
<b>Total Other Current Liabilities</b>	<b>5,654,435.78</b>
<b>Total Current Liabilities</b>	<b>5,655,810.97</b>
<b>Total Liabilities</b>	<b>5,655,810.97</b>
<b>Equity</b>	
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	399,256.84
<b>Total Equity</b>	<b>5,070,384.10</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>10,726,195.07</b>

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**Bastrop WCID No 2 - Roads**  
**Balance Sheet**  
As of March 31, 2020

	Mar 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
31210 · Road Const Operating	852,444.93
<b>Total Checking/Savings</b>	852,444.93
<b>Other Current Assets</b>	
31230 · Time Deposits-RC	126,342.43
31250 · Accounts Receivable-RC	3,061,174.37
31260 · Allowance for Doubtful-RC	(1,523,656.89)
31277 · FEMA Receivable	260,348.97
<b>Total Other Current Assets</b>	1,924,208.88
<b>Total Current Assets</b>	2,776,653.81
<b>TOTAL ASSETS</b>	<b>2,776,653.81</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
32000 · Accounts Payable	58,403.04
<b>Total Accounts Payable</b>	58,403.04
<b>Other Current Liabilities</b>	
32140 · Deferred Revenue - Assessments	1,259,528.15
32150 · Due to Water-RM	3,308.30
32250 · Due to Water-RC	25,984.09
32257 · FEMA Funds Deferred Revenue	260,348.97
<b>Total Other Current Liabilities</b>	1,549,169.51
<b>Total Current Liabilities</b>	1,607,572.55
<b>Total Liabilities</b>	1,607,572.55
<b>Equity</b>	
33130 · Fund Balance-RM	1,538,596.70
33220 · Fund Balance-RC	(691,551.93)
Net Income	322,036.49
<b>Total Equity</b>	1,169,081.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,776,653.81</b>

**Bastrop WCID No 2 - Standby  
Balance Sheet  
As of March 31, 2020**

	<b>Mar 31, 20</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
21100 · Standby Operating	96,698.99
<b>Total Checking/Savings</b>	96,698.99
<b>Other Current Assets</b>	
21500 · Accounts Receivable	499,909.13
21600 · Allowance for Bad Debts	(508,533.91)
<b>Total Other Current Assets</b>	(8,624.78)
<b>Total Current Assets</b>	88,074.21
<b>TOTAL ASSETS</b>	<b>88,074.21</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
22200 · Due to Water	247.50
22740 · Unclaimed Property	3.10
<b>Total Other Current Liabilities</b>	250.60
<b>Total Current Liabilities</b>	250.60
<b>Total Liabilities</b>	250.60
<b>Equity</b>	
23010 · Fund Balance	87,585.46
Net Income	238.15
<b>Total Equity</b>	87,823.61
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>88,074.21</b>

## District Debt Service Payments

01/01/2020 - 12/31/2020

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
<b>Debt Service Payment Due 06/01/2020</b>						
Amegy Bank of Texas	2016	06/01/2020		0.00	90,499.50	90,499.50
		<b>Total Due 06/01/2020</b>		<b>0.00</b>	<b>90,499.50</b>	<b>90,499.50</b>
<b>Debt Service Payment Due 12/01/2020</b>						
Amegy Bank of Texas	2016	12/01/2020		260,000.00	90,499.50	350,499.50
		<b>Total Due 12/01/2020</b>		<b>260,000.00</b>	<b>90,499.50</b>	<b>350,499.50</b>
		<b>District Total</b>		<b>\$260,000.00</b>	<b>\$180,999.00</b>	<b>\$440,999.00</b>