

Bastrop County WCID #2

Board Packet
for
April 16, 2020

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
MEETING AGENDA**

TO: THE BOARD OF DIRECTORS OF BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2, BASTROP COUNTY, TEXAS, AND TO ALL OTHER INTERESTED PERSONS:

NOTICE IS HEREBY GIVEN THAT A MEETING OF THE GOVERNING BODY OF THE ABOVE NAMED POLITICAL SUBDIVISION WILL BE HELD ON APRIL 16, 2020 AT 6:30 P.M.

IN ACCORDANCE WITH THE GOVERNOR'S EMERGENCY PROCLAMATION SUSPENDING CERTAIN PROVISIONS OF THE TEXAS OPEN MEETINGS ACT EFFECTIVE MARCH 16, 2020 IN RESPONSE TO THE COVID-19 VIRUS, THE MEETING WILL BE CONDUCTED BY VIDEOCONFERENCE AND TELEPHONE. MEMBERS OF THE PUBLIC MAY VIEW THE MEETING REMOTELY BY VIDEO CONFERENCE OR TELEPHONICALLY USING THE INSTRUCTIONS BELOW.

Videoconference Instructions:

Members of the public may join the meeting through the following web link:
<https://global.gotomeeting.com/join/284905245>.

Telephonic Instructions:

Members of the public may join the meeting telephonically by dialing the following telephone number: [1 877 568 4106](tel:18775684106)

When your call is answered and when prompted, enter in the following Meeting ID below followed by the pound sign (#): 284-905-245#

Public Comment:

Public comment will be allowed during the Citizen Communication agenda item. No in-person input will be allowed. Members of the public that desire to provide public comment may do so by videoconference, by telephone or by submission of written comments.

Written public comments that are timely received will be read into record and can be emailed to Alma@BCWCID2.org. Written comments must be received by 6:15 PM on April 16, 2020.

To provide verbal public comment remotely (by videoconference or telephone), members of the public must register in advance by emailing Alma@BCWCID2.org prior to 6:15 p.m. on April 16, 2020. All members of the public will be muted until their time to speak.

MEETING DISCUSSION TOPICS

- 1.) Call to Order and Establish a Quorum – O'Hanlon
- 2.) Pledge of Allegiance – O'Hanlon
- 3.) Texas State Flag – O'Hanlon
- 4.) Public Comments/Announcements (The Board respectfully requests that persons limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)
- 5.) Discussion and possible action regarding scheduling of future meeting dates:
 - a. Regular Board of Director's Meeting scheduled for Thursday, May 21, 2020 at 6:30 p.m.
 - b. Rescheduling of the Annual Public Road Meeting
- 6.) CONSENT AGENDA: *(Consent Agenda items are generally routine. Unless removed by a member of the Board or General Manager, items listed on the consent agenda may be acted on together and without prior discussion.)*
 - a. Approval of minutes from the February 20, 2020 Regular Meeting of the Board of Directors;
 - b. Approval of minutes from the March 23, 2020 Special Meeting of the Board of Directors;
 - c. Approval of monthly financial reports for February and March 2020; and
 - d. Approval of Release of Liens held by District on Real Property.
- 7.) Discussion and possible action regarding approval of the 2019 Annual Fiscal Year Audit – Bob West
- 8.) Discussion and possible action regarding request for waiver of late payment and lien fees of road fees for Unit 02 Block 16 Lot 1626A
- 9.) Discussion and possible action regarding request for waiver of late payment and lien fees of road fees for Unit 03 Block 04 Lot 0100
- 10.) Discussion and possible action regarding request for waiver of late payment and lien fees of road fees for Unit 04 Block 07 Lot 1394
- 11.) Discussion and possible action regarding the following items to be presented in the General Managers report:

- a. Status of Water Quality (TTHM) testing
 - b. Update on District water plants and lift stations
 - c. Update on Water/Wastewater maintenance & Improvement projects
 - d. Update on Roads maintenance & improvement projects
 - e. Employee Update
 - f. Update on future meetings held at Convention Center
- 12.) Discussion and possible action concerning Establishment of Interim Policies, Procedures and Restrictions relating to District Employees, Operations and Services to limit the Development, Contact and Spread of COVID-19:
- a. Modification of District policies relating to late payment fees and termination of utility services;
 - b. Modification of District employment and payroll policies, including On-call, Paid Time Off, and other employment policies; and
 - c. Other matters related thereto.
- 13.) Discussion and possible action regarding District Policies relating to Assessment of Late Fees and Lien Fees associated with a Customer's Failure to Timely Pay Annual Road Fees - Hightower
- 14.) Discussion and possible action regarding Construction of New Office Building- Hightower
- 15.) Review and possible action regarding revisions of the 5-year plan of the Master Road Plan - Hightower
- 16.) Discussion regarding Culvert Fees for a second driveway during new road construction - Hightower
- 17.) Discussion on possible future Interlocal Agreement between District, Bluebonnet Electric Cooperative, and Bastrop County for mulching services - Hightower
- 18.) Discussion and possible action regarding Road Committee vacancies- Hightower
- 19.) Discussion and possible action regarding the Road Committee
- a) Receive Monthly Committee update,
- 20.) Board suggestions on future agenda items
- 21.) Adjourn


Authorized Signature

The Board of Directors may go into Executive Session at any time during the meeting pursuant to the applicable section of Subchapter D, Chapter 551, Texas Government Code, of the Texas Open Meetings Act, on any of the matters set forth on this agenda regardless of whether Executive Session is specifically referenced. No final action, decision or vote will be taken on any subject or matter in Executive Session.

The District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 512-321-1688 for further information.

Agenda

Items # 6

Consent Agenda

Minutes of the Regular Meeting of the
BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2

A regular meeting of the Board of Directors of Bastrop County Water Control and Improvement District #2 was held on Thursday, February 20, 2020, beginning at 6:30 p.m. at the Bastrop Convention Center, 1408 Chestnut Street, Bastrop, TX. 78602.

Present BCWCID #2 Board Members:

Butch Carmack, Vice President
Scott Ferguson, Secretary
Sam Kier, Treasurer
Karen Pinard, Director

BCWCID #2 Staff/Other Professionals:

Paul Hightower, General Manager
Tony Corbett, Attorney
Tyler Walsh, Operations Manager
Alma Rodriguez, District Administrator

- 1.) Call to Order and Establish a Quorum
President O'Hanlon called the meeting to order at 6:30 p.m. A quorum of Board members was present.
- 2.) Pledge of Allegiance
President O'Hanlon led the Pledge of Allegiance.
- 3.) Texas State Flag
President O'Hanlon led the Pledge of Allegiance to the Texas Flag.
- 4.) Public Comments/Announcements (The Board respectfully requests that persons limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)
Jo Egitto suggested the monthly updates for the Road Committee be moved with the General Manager's report.
- 5.) Discussion and possible action regarding scheduling of future meeting dates:
 - a. Regular Board of Director's Meeting scheduled for Thursday, March 19, 2020 at 6:30 p.m.
 - b. Annual Public Road Meeting is scheduled for Saturday, March 28, 2020 at 9:00 a.m.

President O'Hanlon announced the upcoming meetings dates.

Paul Hightower stated there will a Road Committee meeting on Tuesday, March 10th to finalize the presentation for the annual meeting.

- 6.) **CONSENT AGENDA:** (*Consent Agenda items are generally routine. Unless removed by a member of the Board or General Manager, items listed on the consent agenda may be acted on together and without prior discussion.*)

- a. Approval of minutes from the January 16, 2020 Regular Meeting of the Board of Directors;
- b. Approval of monthly financial report for January 2020; and
- c. Approval of Release of Liens held by District on Real Property.

President O'Hanlon asked if everyone had a chance to review the Consent Agenda items and if there were any questions.

Motion: Butch Carmack moved to approve the Consent Agenda items. Seconded: Sam Kier. Vote: Four (4) in favor, motion carries.

- 7.) Discussion and possible action regarding request to have 2018 Road Fees, late payment, and lien fees waived for Unit 02 Block 17, Lots 1750, 1752, 1753, 1771 – 1775

President O'Hanlon stated this item was on the agenda last month, but the property owner couldn't attend so he requested to be placed back on the agenda.

Michael Gudell stated he has been a property owner for 17 years, he stated in December 2017 he sent his payment to the tax assessor in error. The tax assessor was late in getting the check to you. I paid my fees and was told by the previous general manager that the late fees and lien fees would be waived but they never were. The property value on my lots is only \$3,750. My annual road fees are a third of the cost of the taxes which is \$1,632.

President O'Hanlon asked what amount is being asked to be waived?

Mike Gudell stated he is asking for \$480 to be waived which is the \$15 late fee and the \$45 lien fee for all 8 lots.

Director Pinard welcomed Mr. Gudell and stated it is a very hard decision for the Board and if we waive the fees for you, we must think about everyone else in the subdivision.

Motion: Karen Pinard moved to deny the request for waiver of late payment and lien fees for late payment of road fees for Unit 02 Block 17, Lots 1750, 1752, 1753, 1771 – 1775. Seconded: Butch Carmack. Vote: Three (3) in favor, (1) Opposition, motion carries.

- 8.) Discussion and possible action regarding request for waiver of penalties for late payment of road fees for Unit 4 Block 13, Lot 0833
Mrs. Francis stated out of the blue they received a statement from the District, we were a young military family that purchased this property. The taxes were paid about 3 years. We have no knowledge of these fees. We are asking for all penalties to be waived.

After discussion Director Pinard stated the Board cannot waive the fees due to the legality reasons.

Motion: Karen Pinard moved to deny the request for waiver of late payment and lien fees for late payment of road fees for Unit 4 Block 13, Lot 0833. Seconded: Sam Kier. Vote: Four (4) in favor, motion carries.

- 9.) Discussion and possible action regarding request for waiver of late payment and lien fees for late payment of road fees for Unit 01 Block 14A, Lots 1503, 1504, 1505 (1/2)

Motion: Karen Pinard moved to deny the request for waiver of late payment and lien fees for late payment of road fees for Unit 01 Block 14A, Lots 1503, 1504, 1505 (1/2). Seconded: Sam Kier. Vote: Four (4) in favor, motion carries.

- 10.) Discussion and possible action regarding an offer from Alessandra DiLorenzo to purchase 3 lots identified as Unit 4 Block 11, Lots 0599, 0600 and 0601
Paul Hightower presented the offer from Alessandra to purchase 3 lots and stated that these 3 lots are in a drainage area and recommends not to sale these lots.

Motion: Sam Kier made a motion to go with staff's recommendations and not to sale the lots the identified as Unit 4 Block 11, Lots 0599, 0600 and 0601. Seconded: Karen Pinard. Vote: Four (4) in favor, motion carries.

- 11.) Discussion and possible action regarding the following items to be presented in the General Managers report:

Paul Hightower reported on the following items:

- a. Status of TTHM compliance:

The only updates for right now is that we are exploring 2 well sites that the County drilled back after the complex fire for flushing and filling purposes. These are on 71 at Harmon Road, where the new egress road will be located. It would be about 1-mile to pump the water in and could be done down the right of way if we weren't able to get easement.

One has an 8" casing and the other shows a 20" casing but hasn't been confirmed yet. The 8" casing has a pump in it, and we are supposed to test it this or next week, once we find a panel to run it. At present time, it only has 110 gpm capability and is a shallow well but after speaking with the GW district, we could drill through the layer of shale and get into the artesian aquifer. With using a jetted pump, we could easily get 400-500+ gpm. This would be great water to have along with the capability of more water to fit our future needs as we grow.

Same goes for the larger casing, we could put a larger pump in here and get a good amount of gallons pumped but it currently doesn't have a pump in it. We are going to perform a test pump on what we can and send samples to the lab for testing. That is our priority right now.

Out of the other 2 pieces of property mentioned last month that I was looking at, 1 has backed down. The other is still useable but would be a longer pumping footage. More next month after testing is completed.

b. Update on district water plants and lift stations:

No major updates at this time. We are waiting for the tank painting and construction to start at Station 1.

c. Water/Wastewater maintenance & improvement projects update:

No updates at this time.

d. Roads maintenance & improvement projects update:

We conducted a pre-construction meeting on 1/24 with all the contractors involved, engineers, County and WCID employees. We went over every page of the plans answering questions and checking detail sheets. They are waiting on culverts but plan to start this or next week.

Employees also conducted an on-site meeting with homeowners for the 1st batch of roads on February 6th for the Unit 5 area.

d. Employee update:

We have successfully hired 2 personnel to fill the utility positions. We had gone through the full process for hiring an individual for the vacant road position, he was a no-show and won't return messages or phone calls. We are going to advertise for that slot again.

Alma and I conducted 9 interviews for the open office position. We have chosen 2 candidates and they are currently going through the hiring process.

e. Election update

As of 5 pm on Friday, February 14, 2020, we ended with Ron Whipple and Karen Pinard for Place 4 and Scott Ferguson for Place 5.

- 12.) Discussion and possible action regarding the Sale of the old District administrative building and Land on which the building is located at 106 Conference Drive, Bastrop, Texas

Paul Hightower stated the building sold on January 17 and the funds will be transferred to a TexPool account.

Alma Rodriguez stated the account with TexPool was opened and she received the information on the account from Taylor and First National Bank was in the process of getting the funds transferred. This account with TexPool is marked Building Proceeds.

Mr. Hightower stated that Director Kier suggested adding an additional \$300k to the Building fund.

Motion: Sam Kier move to approve adding an additional \$300,000 to the TexPool account for building funds. Seconded: Karen Pinard. Vote: Four (4) in favor, motion carries.

- 13.) Discussion and possible action regarding Construction of New Office Building
Paul Hightower stated there hasn't been anything done with the construction of the new building because he has been trying to wait to hear if they are going to sell the Keller Williams building. The building would be great if we could purchase it and with a few minor renovations it will be perfect.

Mr. Hightower stated he doesn't want to spend a lot of money on drainage plans on the new building if we can get the other building and asked the Board for a time frame of when we should get started with the drainage plans on the new building.

After Board discussion, it was decided that they would start in early summer.

- 14.) Discussion on possible future Interlocal Agreement between District, Bluebonnet Electric Cooperative, and Bastrop County for mulching services
Paul Hightower stated County Commissioner Mel Hamner approached about cleaning up the Reserve off Lamaloe and Nuuanu by mulch the underbrush and trees and give it back to the residents.

Commissioner Hamner stated it was brought to him by Bluebonnet Electric since they are doing the tree trimming and suggested the target date be somewhere in July due to the toad habitat.

Director Pinard stated she is concerned about how long the mulch will be stock piled before distributing it out.

This item will be on the agenda for the March meeting.

- 15.) Discussion and possible action regarding renewal of bookkeeping contract from Municipal Accounts & Consulting, L.P.
Paul Hightower asked to Table this item until we can have a meeting with Municipal Accounts & Consulting, L. P. A meeting was scheduled but it was cancelled due to Autumn's father passing away suddenly. We have another meeting scheduled for February 25th.
- 16.) Discussion and possible action regarding Order Declaring the 2007 Chevrolet 3500 as Surplus Property and Authorizing Disposition Thereof
Paul Hightower recommends the Board to approve the Order Declaring the 2007 Chevrolet 3500 as Surplus Property and then it will be it posted for sale.

Motion: Karen Pinard moved to approve the Order Declaring the 2007 Chevrolet 3500 as Surplus Property and Authorizing Disposition Thereof. Seconded: Scott Ferguson. Vote: Four (4) in favor, motion carries.

- 17.) Discussion and possible action regarding Road Committee vacancies
Paul Hightower stated Michele Plummer Representative for Unit 3 has resigned and the Unit 1 and Unit 2 has expiring terms. An email blast will be sent out. This will be posted.

- 18.) Discussion and possible action regarding the Road Committee

- a) Receive Monthly Committee update,

Paul Hightower stated we had a good productive meeting trying to prepare for the annual meeting. We are waiting on some density numbers from Kathleen. The committee will be meeting again in March to finalize the presentation.

Jo Egitto added we had a lively discussion about the street names matching up with the Google names and making sure they are being spelled correctly and not being duplicated, we have tweaked and double tweaked the presentation. We are starting to quantify roads that have tremendous drop offs so if the Board in the future is thinking of bridges instead of abandonment, we will know linear feet.

Paul Hightower stated he has also been talking to Trey Job about the roads we have left in the City.

Director Kier asked about the plan for Ulupau Circle.

Commissioner Hamner stated he has a contractor to replace the pipes in the 2 dips, we are working off the previous ILA and have every intention of getting that road completed, it will probably be about the September time frame.

Paul Hightower stated we received \$97k for the Koolua FEMA Project.

- 19.) Discussion and possible action regarding the Reserve Committee

- a) Receive Monthly Committee update,

Paul Hightower stated they had their first meeting and had 5 members show up, we discussed what the point of the committee was and what it meant to the District. They were plenty ideas about parks, hike and bike trails but in the end, there was no decisions about the land, and it's uses and the committee's wish just to the land as it is. No appointment for a Chair or Vice Chair and that the committee will only meet on an as needed basis. As a reminder TVPOA has the first right of refusal.

Director Kier stated so the committee doesn't wish to create a park?

Paul Hightower stated there was discussion, but it was decided not to move forward.

- 20.) Board suggestions on future agenda items

Paul Hightower stated he would like to have something on the agenda about grant and funding for an elevated storage unit so we can start preparing.

Director Kier suggested we go over the Capital Plan every quarter.

Mr. Hightower also stated a Rate Order regarding the Complex Fire lots. We talked about it a few months back but there was never a rate order adopted regarding the taps.

21.) Adjourn

MEETING ADJOURNED AT 7:50 P.M.

Board Director

Date

Minutes of the Special Meeting of the
BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2

A special meeting of the Board of Directors of Bastrop County Water Control and Improvement District #2 was held on Monday, March 23, 2020, beginning at 10:00 a.m. at the District offices located at 106 Conference Drive, Bastrop, TX. 78602.

Present BCWCID #2 Board Members:

Mary Beth O'Hanlon, President
Butch Carmack, Vice President
Sam Kier, Treasurer
Karen Pinard, Director

BCWCID #2 Staff/Other Professionals:

Paul Hightower, General Manager
Alma Rodriguez, District Administrator

Absent:

Scott Ferguson, Secretary

AGENDA

- 1.) Call to Order and Establish a Quorum
President O'Hanlon called the meeting to order at 10:00 a.m. A quorum of Board members was present.
- 2.) Pledge of Allegiance
President O'Hanlon led the Pledge of Allegiance.
- 3.) Texas State Flag
President O'Hanlon led the Pledge of Allegiance to the Texas Flag.
- 4.) Public comments/Announcements (The Board respectfully requests you limit your comments to three (3) minutes)
None
- 5.) Discussion and possible action regarding adoption of Order Postponing May 2, 2020 Director Election
President O'Hanlon stated the reason for the meeting was to discuss postponing the May election due to the COVID-19 and the Proclamation issued by Governor Abbott.

Motion: Karen Pinard moved to adopt the Order Postponing May 2, 2020 Director Election. Seconded: Butch Carmack. Vote: Three (3) in favor, motion carries.

- 6.) Adjournment

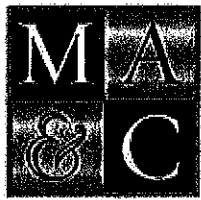
Motion: Sam Kier moved to adjourn the meeting. Seconded: Butch Carmack. Vote: Three (3) in favor, motion carries.

Director Ferguson arrived at the meeting.

MEETING ADJOURNED AT 10:04 A.M.

Board Director

Date



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

February 29, 2020

Bastrop WCID No 2 - Water/Wastewater
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)	

Bastrop WCID No 2 - Water/Wastewater
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 & Maintence 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

Bastrop WCID No 2 - Water/Wastewater
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

Bastrop WCID No 2 - Standby
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
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				0.00
BALANCE AS OF 02/29/2020				<u><u>\$88,316.69</u></u>

Bastrop WCID No 2 - Roads
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
16100d • 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 • ROM 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-PSA	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

	Feb 20	Budget	Jan - Feb 20	YTD Budget	Annual Budget
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	951	833	951	1,667	10,000
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	280	833	486	1,667	10,000
Net Ordinary Income	671	0	465	0	0
Net Income	671	0	465	0	0

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

	Feb 29, 20
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	577,052.78
Total Checking/Savings	577,052.78
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	2,208,430.46
Total Current Assets	2,785,483.24
TOTAL ASSETS	2,785,483.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	3,074.91
Total Accounts Payable	3,074.91
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	1,840,154.42
Total Current Liabilities	1,843,229.33
Total Liabilities	1,843,229.33
Equity	
33130 · Fund Balance-RM	1,538,596.70
33220 · Fund Balance-RC	(691,551.93)
Net Income	95,209.14
Total Equity	942,253.91
TOTAL LIABILITIES & EQUITY	2,785,483.24

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

Bastrop County Water Control & Improvement District No. 2

District Debt Service Payments

01/01/2020 - 12/31/2020

<u>Paying Agent</u>	<u>Series</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Debt Service Payment Due 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

\$K

Cash	Febraury	January	
	Current Month	Last Month	Delta

Water Waste Water

Checking	634	725	-91
CDs	0	0	0
Money Market	531	500	31
TexPool	1,267	1,266	1
TWDB	640	640	0
TWDB Reserve	456	454	2
TexPool Building Funds	312	0	312
Total Water / Waste Water	3,840	3,585	255

Stand-by	88	87	1
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Roads

Checking	577	551	26
Money Market	126	126	0

Total Roads	703	677	26
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Total Cash	4,631	4,349	282
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Financials

\$K

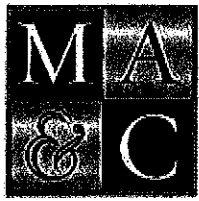
	C/M Act	YTD Act	YTD Budget	FY Budget
Water				
Revenue	165	622	335	2,010
Expense	94	221	295	1,770
Capital	0	23	204	1,225
Net	71	378	-164	-985
Notes:				
Tank Project Not Yet Started			467	700
Revenue was higher due to proceeds from sale of building \$312k				

	C/M Act	YTD Act	YTD Budget	FY Budget
Waste Water				
Revenue	102	216	194	1,162
Expense	62	145	185	1,108
Capital	7	36	14	85
Net	33	35	-5	-31
Notes:				
4 Taps (Rev)	34	77	47	280
Pumps (Exp)	6	13	0	0

	C/M Act	YTD Act	YTD Budget	FY Budget
Road Construction				
Revenue	25	113	174	1,043
Expense	14	42	94	567
Capital	0	0	148	885
Net	11	71	-68	-409
Notes:				
Fees (late admin, etc higher than planned) RC Costs are higher than planned but have not been billed				

	C/M Act	YTD Act	YTD Budget	FY Budget
Road Maintenance				
Revenue	25	50	75	450
Expense	11	25	75	450
Capital				
Net	14	25	0	0
Notes:				
Pilings Project Over Estimate Awaiting Reimbursements from FEMA Budget is 200K for FEMA Unfunded Requests are: \$382				

	C/M Act	YTD Act	YTD Budget	FY Budget
Standby				
Revenue	1	1	2	10
Expense	0	0	2	10
Capital	0	0	0	0
Net	1	1	0	0
Notes:				



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

March 31, 2020

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
As of March 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2020				\$633,646.12
Receipts				
	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	
Total Receipts				253,192.94
Disbursements				
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)	

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
As of March 31, 2020

Num	Name	Memo	Amount	Balance
Disbursements				
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 & Bellemir	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)	

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
As of March 31, 2020

Num	Name	Memo	Amount	Balance
Disbursements				
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)	
Total Disbursements				<u>(364,066.33)</u>
BALANCE AS OF 03/31/2020				<u><u>\$522,772.73</u></u>

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - TWDB WW Account
As of March 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2020				\$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 03/31/2020				<u>\$572.00</u>

Bastrop WCID No 2 - Standby
Cash Flow Report - Standby Operating Account
As of March 31, 2020

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

Bastrop WCID No 2 - Roads
Cash Flow Report - Road Const Operating Account
As of March 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2020				\$577,052.78
Receipts				
	FEMA Funds From Koolua Project - Transfer from Water		97,784.61	
	Accounts Receivable		198,770.38	
	Accounts Receivable		4,415.05	
Total Receipts				300,970.04
Disbursements				
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)	
Total Disbursements				(25,577.89)
BALANCE AS OF 03/31/2020				\$852,444.93

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
Fund: Water/Wastewater					
Money Market Funds					
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
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	522,772.73	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$3,775,073.37	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	96,698.99	Standby Operating
Totals for Standby Fund:				\$96,698.99	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	126,342.43	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	852,444.93	Road Const Operating
Totals for Roads Fund:				\$978,787.36	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$4,850,559.72	

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

March 2020

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
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
Total Water-Revenue	144,767	167,492	766,615	502,475	2,009,900
Total Income	144,767	167,492	766,615	502,475	2,009,900
Expense					
Water-Expense					
16100 • Payroll					
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
Total 16100 • Payroll	55,797	74,500	196,874	223,500	894,000
16110 • Health Insurance					
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 • FISA	0	125	0	375	1,500
16110e • Insurance-Life	638	625	1,582	1,875	7,500
Total 16110 • Health Insurance	15,045	16,062	50,670	48,188	192,750
16116 • Office Building Rental	1,204	1,333	4,995	4,000	16,000

**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 · ROM 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-PSA	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
Total 16179 • Insurance-W	85	1,967	430	5,900	23,600
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
Total 16183 • Travel	1,282	479	2,068	1,438	5,750
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
Total 16185 • Electricity	0	4,250	8,287	12,750	51,000
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
Total Water-Expense	73,919	147,462	306,625	442,388	1,769,550
Total Expense	73,919	147,462	306,625	442,388	1,769,550
Net Ordinary Income	70,848	20,029	459,990	60,087	240,350
Other Income/Expense					
Other Income					
14000 • Assigned Surplus	0	82,054	0	246,162	984,650
Total Other Income	0	82,054	0	246,162	984,650
Other Expense					
Capital Outlay-W					
17100 • Vehicles-W	0	2,917	17,667	8,750	35,000
17101 • Equipment-W	0	3,333	5,111	10,000	40,000
17102 • Meters-W	3,438	833	4,326	2,500	10,000
17103 • Furniture & Fixtures-W	0	1,667	0	5,000	20,000
17104 • Software-W	0	2,083	0	6,250	25,000
17106 • Line Extension-W	0	4,167	0	12,500	50,000
17107 • Buildings-W	4,875	8,333	4,875	25,000	100,000
17108 • Water Line Improvements-W	32,245	62,500	32,245	187,500	750,000
17109 • Capital Outlay Culverts-W	0	2,500	0	7,500	30,000
17110 • Capital Outlay-W	26,000	0	26,000	0	0
17115 • Water Tank Main - W	0	8,333	0	25,000	100,000
17121 • Water Well Cap Improv-W	0	5,417	0	16,250	65,000
Total Capital Outlay-W	66,558	102,083	90,224	306,250	1,225,000
Total Other Expense	66,558	102,083	90,224	306,250	1,225,000
Net Other Income	(66,558)	(20,029)	(90,224)	(60,088)	(240,350)
Net Income	4,290	0	369,766	(0)	0

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

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
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
Total Wastewater-Revenue	76,647	96,817	292,800	290,450	1,161,800
Total Income	76,647	96,817	292,800	290,450	1,161,800
Expense					
Wastewater-Expense					
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
Total 16279 • Insurance-WW	0	1,117	0	3,350	13,400
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
Total Wastewater-Expense	70,737	92,315	226,833	276,944	1,107,775
Total Expense	70,737	92,315	226,833	276,944	1,107,775
Net Ordinary Income	5,910	4,502	65,968	13,506	54,025
Other Income/Expense					
Other Income					
14002 • Assigned Surplus - WW	0	2,581	0	7,744	30,975
Total Other Income	0	2,581	0	7,744	30,975
Other Expense					
Capital Outlay-WW					
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
Total Capital Outlay-WW	0	7,083	36,477	21,250	85,000
Total Other Expense	0	7,083	36,477	21,250	85,000

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

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
Net Other Income	0	(4,502)	(36,477)	(13,506)	(54,025)
Net Income	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
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
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
Total Road Construction-Revenue	179,043	86,933	307,519	260,800	1,043,200
Total Income	179,043	86,933	307,519	260,800	1,043,200
Expense					
Road Construction-Expense					
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
Total 36279 • Insurance	0	833	0	2,500	10,000

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

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
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
Total Road Construction-Expense	35,844	47,233	79,362	141,700	566,800
Total Expense	35,844	47,233	79,362	141,700	566,800
Net Ordinary Income	143,200	39,700	228,157	119,100	476,400
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	34,050	0	102,150	408,600
Total Other Income	0	34,050	0	102,150	408,600
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	50,190	73,750	50,190	221,250	885,000
Total Road Construction-Capital	50,190	73,750	50,190	221,250	885,000
Total Other Expense	50,190	73,750	50,190	221,250	885,000
Net Other Income	(50,190)	(39,700)	(50,190)	(119,100)	(476,400)
Net Income	93,010	(0)	177,967	0	0

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

	Mar 20	Budget	Jan - Mar 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
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
Total Road Maintenance-Revenue	122,785	37,500	172,785	112,500	450,000
Total Income	122,785	37,500	172,785	112,500	450,000
Expense					
Road Maintenance-Expense					
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
Total Road Maintenance-Expense	3,308	37,500	28,716	112,500	450,000
Total Expense	3,308	37,500	28,716	112,500	450,000
Net Ordinary Income	119,476	(0)	144,069	0	0
Net Income	119,476	(0)	144,069	0	0

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

March 2020

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

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

	Mar 31, 20
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	522,772.73
11220 · TWDB WW	572.00
Total Checking/Savings	523,344.73
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	26,164.06
11250 · Accounts Receivable - WW	12,387.48
Total Accounts Receivable	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)
Total Other Current Assets	3,330,113.68
Total Current Assets	3,853,458.41
Fixed Assets	
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
Total Fixed Assets	6,872,736.66
TOTAL ASSETS	10,726,195.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	1,375.19
Total Accounts Payable	1,375.19
Other Current Liabilities	
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

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

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

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	852,444.93
Total Checking/Savings	852,444.93
Other Current Assets	
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
Total Other Current Assets	1,924,208.88
Total Current Assets	2,776,653.81
TOTAL ASSETS	<u><u>2,776,653.81</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	58,403.04
Total Accounts Payable	58,403.04
Other Current Liabilities	
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
Total Other Current Liabilities	1,549,169.51
Total Current Liabilities	1,607,572.55
Total Liabilities	1,607,572.55
Equity	
33130 · Fund Balance-RM	1,538,596.70
33220 · Fund Balance-RC	(691,551.93)
Net Income	322,036.49
Total Equity	1,169,081.26
TOTAL LIABILITIES & EQUITY	<u><u>2,776,653.81</u></u>

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

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

Bastrop County Water Control & Improvement District No. 2

District Debt Service Payments

01/01/2020 - 12/31/2020

<u>Paying Agent</u>	<u>Series</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Debt Service Payment Due 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

\$K

Cash	March	Febrary	
	Current Month	Last Month	Delta

Water Waste Water

Checking	524	634	-110
CDs	0	0	0
Money Market	573	531	42
TexPool	1,268	1,267	1
TWDB	641	640	1
TWDB Reserve	457	456	1
TexPool Building Funds	312	312	0
Total Water / Waste Water	3,775	3,840	-65

Stand-by	97	88	9
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Roads

Checking	852	577	275
Money Market	126	126	0

Total Roads	978	703	275
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Total Cash	4,850	4,631	219
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Financials

\$K

	C/M Act	YTD Act	YTD Budget	FY Budget
Water				
Revenue	145	767	502	2,010
Expense	74	307	442	1,770
Capital	65	90	306	1,225
Net	6	370	-246	-985
Notes:				
Tank Project Not Yet Started			467	700
Revenue was higher due to proceeds from sale of building \$312k				

	C/M Act	YTD Act	YTD Budget	FY Budget
Waste Water				
Revenue	77	293	290	1,162
Expense	71	227	277	1,108
Capital	0	36	21	85
Net	6	30	-8	-31
Notes:				
1 Taps (Rev)	9	87	70	280
Pumps (Exp)	0	13	0	0

	C/M Act	YTD Act	YTD Budget	FY Budget
Road Construction				
Revenue	180	308	261	1,043
Expense	36	79	142	567
Capital	50	50	221	885
Net	94	179	-102	-409
Notes:				
Fees (late admin, etc higher than planned)				
RC Costs are higher than planned but have not been billed				

	C/M Act	YTD Act	YTD Budget	FY Budget
Road Maintenance				
Revenue	123	173	113	450
Expense	3	29	113	450
Capital				
Net	120	144	0	0
Notes:				
Pilings Project Over Estimate Awaiting Reimbursements from FEMA				
Budget is 200K for FEMA Unfunded Requests are: \$382				

	C/M Act	YTD Act	YTD Budget	FY Budget
Standby				
Revenue	0	1	3	10
Expense	0	1	3	10
Capital	0	0	0	0
Net	0	0	0	0
Notes:				

**AFFIDAVIT OF RELEASE
OF CLAIM FOR
UNPAID CHARGES**

THE STATE OF TEXAS *

COUNTY OF BASTROP *

We the undersigned members of the Board Directors of the Bastrop County Water Control & Improvement District, No. Two ("District "), make oath and deposes that the claims of the District for unpaid charges accumulated through March 13, 2020 and more particularly described in that certain Affidavit of Lien and Unpaid Charges, filed of record in Volume 1402 Page 821 & Volume 477 Page 548 & Volume 663 Page 525 & Volume 669 Page 474 & Volume 730 Page 666 & Volume 768 Page 189 & Volume 953 Page 412 & Volume 1027 Page 647 & Volume 1107 Page 199 & Volume 1198 Page 397 & Volume 1214 Page 394 & Volume 1295 Page 767 & Volume 1402 Page 821 & Volume 1502 Page 554 & Volume 1608 Page 312 & Book 1713 Page 678-765 & Book 1806 Pages 718-732 & Book 1889 Pages 194-202 & Book 1977 Pages 638-701 & Book 2043 & Pages 807-816 & Volume 2120 Page 519-529 & Volume 2203 Page 336-354 & Book 2293 Pages 227-240 & Instrument 201501778 & Instrument 201501779 & Instrument 201600766 & Instrument 201600764 & Instrument 201701281 & Instrument 201701283 & Instrument 201801123 & Instrument 201801124, Instrument 201901887 & Instrument 202001036 of the Official Records of Bastrop County, Texas, are hereby released for the persons and properties listed in Exhibit A, attached hereto, said properties being identified by Unit, Block, and Lot Numbers.

Executed this 16th day of April 2020.

Board Director

Sworn and acknowledged before me, by the Board Director, on the 16th day of April 2020

Alma Rodriguez
Notary

alr

Exhibit A

<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
Allen, Jayne J	04-03-1033	\$ -	\$ 204.00	\$ -	\$ 204.00
Anderson, Christopher Lee	05-07-0528	\$ -	\$ 204.00	\$ -	\$ 204.00
BCWCID #2	04-14-0937	\$ -	\$ 2,537.50	\$ 90.00	\$ 2,627.50
Beltran, Rosalinda D	05-10-0726	\$ -	\$ 3,561.45	\$ 180.00	\$ 3,741.45
Beltran, Rosalinda D	05-10-0726	\$ -	\$ 1,983.00	\$ 135.00	\$ 2,118.00
Beltran, Rosalinda D	05-10-0726	\$ -	\$ 1,500.00	\$ 90.00	\$ 1,590.00
Beltran, Rosalinda D	05-10-0726	\$ -	\$ 1,275.00	\$ 45.00	\$ 1,320.00
Beltran, Rosalinda D	05-10-0726	\$ -	\$ 975.00	\$ -	\$ 975.00
Burnett, Marty	04-03-1693	\$ -	\$ 204.00	\$ -	\$ 204.00
Burnett, Marty	04-03-1692	\$ -	\$ 180.00	\$ -	\$ 180.00
Cannon, Lindy K	04-01-0087	\$ -	\$ 108.00	\$ -	\$ 108.00
Cannon, Lindy K	04-01-0088	\$ -	\$ 108.00	\$ -	\$ 108.00
Cannon, Lindy K	04-01-0111	\$ -	\$ 180.00	\$ -	\$ 180.00
Cannon, Lindy K	04-01-0086	\$ -	\$ 108.00	\$ -	\$ 108.00
Chabot, Garrett	01-19-0520	\$ -	\$ 204.00	\$ -	\$ 204.00
Chabot, Garrett	01-19-0506	\$ -	\$ 204.00	\$ -	\$ 204.00
Clough, Leland	02-16-1474	\$ -	\$ 543.00	\$ 45.00	\$ 588.00
Clough, Leland	02-16-1474	\$ -	\$ 60.00	\$ -	\$ 60.00
Clough, Leland	02-16-1474	\$ -	\$ 588.00	\$ -	\$ 588.00
Clough, Leland	02-16-1474	\$ -	\$ 60.00	\$ -	\$ 60.00
Connors, James T	04-12-0744	\$ -	\$ 204.00	\$ -	\$ 204.00
Connors, James T	04-14-0885	\$ -	\$ 204.00	\$ -	\$ 204.00
Connors, James T	04-14-0886	\$ -	\$ 204.00	\$ -	\$ 204.00
Connors, James T	04-14-0945	\$ -	\$ 204.00	\$ -	\$ 204.00
Connors, James T	04-14-0946	\$ -	\$ 204.00	\$ -	\$ 204.00
Cordova, Marcia S	04-12-0684	\$ -	\$ 132.00	\$ -	\$ 132.00
Foos, Jacob	05-11-0789	\$ -	\$ 156.00	\$ -	\$ 156.00
Francis, Ralph	04-13-0833	\$ -	\$ 1,905.00	\$ 45.00	\$ 1,950.00
Francis, Ralph L	04-13-0833	\$ -	\$ 3,054.00	\$ 180.00	\$ 3,234.00
Francis, Ralph L	04-13-0833	\$ -	\$ 2,613.00	\$ 135.00	\$ 2,748.00
Francis, Ralph L	04-13-0833	\$ -	\$ 2,130.00	\$ 90.00	\$ 2,220.00
Gutierrez, Juan	02-16-1723	\$ -	\$ 204.00	\$ -	\$ 204.00
Gutierrez, Juan	02-16-1722	\$ -	\$ 204.00	\$ -	\$ 204.00
Haley Jr, Jeffrey S	05-26-1425	\$ -	\$ 204.00	\$ -	\$ 204.00
Hendricks, Craig	03-04-0110	\$ -	\$ 204.00	\$ -	\$ 204.00
Hernandez, Jon	05-02-0140	\$ -	\$ 204.00	\$ -	\$ 204.00
Johnson, Maggie N	05-02-0106	\$ -	\$ 156.00	\$ -	\$ 156.00
Joseph P Williams	05-11-0773	\$ -	\$ 1,245.00	\$ -	\$ 1,245.00
Kakuska, T R	04-14-0937	\$ -	\$ 1,484.50	\$ -	\$ 1,484.50
Kakuska, T R	04-14-0937	\$ -	\$ 1,829.50	\$ -	\$ 1,829.50
Koo, Elizabeth	01-09-1160	\$ -	\$ 204.00	\$ -	\$ 204.00
Koo, Elizabeth	01-11-1127	\$ -	\$ 180.00	\$ -	\$ 180.00
La Due, Pamela	04-02-0301	\$ -	\$ 156.00	\$ -	\$ 156.00
Lutes, DDS Don A	04-12-0657	\$ -	\$ 204.00	\$ -	\$ 204.00
Lynn O Vaughan	05-11-0756	\$ -	\$ 795.00	\$ -	\$ 795.00
Marrs, Cecilia Ann	01-09-1238	\$ -	\$ 156.00	\$ -	\$ 156.00
McLester, Marvin & Garey	03-11-0185	\$ -	\$ 204.00	\$ -	\$ 204.00
McLester, Marvin & Garey	04-09-1223	\$ -	\$ 204.00	\$ -	\$ 204.00

Orr, Timothy	01-10-1289	\$ -	\$ 204.00	\$ -	\$ 204.00
Ralph L Francis	04-13-0833	\$ -	\$ 1,245.00	\$ -	\$ 1,245.00
Rodriguez, Fernando	05-29-1664	\$ -	\$ 204.00	\$ -	\$ 204.00
Rosalinda D Beltran	05-10-0726	\$ -	\$ 615.00	\$ -	\$ 615.00
Sanchez, Norberto	02-12-1062	\$ -	\$ 132.00	\$ -	\$ 132.00
Sanchez, Norberto	02-12-1063	\$ -	\$ 180.00	\$ -	\$ 180.00
Singleton, Mary Elizabeth	01-19-0545	\$ -	\$ 108.00	\$ -	\$ 108.00
Singleton, Mary Elizabeth	01-19-0546	\$ -	\$ 108.00	\$ -	\$ 108.00
Smith Jr, Frederick M	04-01-0063	\$ -	\$ 204.00	\$ -	\$ 204.00
Smith Jr, Frederick M	04-01-0062	\$ -	\$ 204.00	\$ -	\$ 204.00
Stuart, Christopher	02-08-0786	\$ -	\$ 180.00	\$ -	\$ 180.00
T Y V LLC	05-19-1127	\$ -	\$ 609.00	\$ -	\$ 609.00
T Y V LLC	05-19-1127	\$ -	\$ 72.00	\$ -	\$ 72.00
T Y V LLC	05-09-0685	\$ -	\$ 609.00	\$ -	\$ 609.00
T Y V LLC	05-09-0685	\$ -	\$ 72.00	\$ -	\$ 72.00
Trevino, Sotero	02-15-1269	\$ -	\$ 204.00	\$ -	\$ 204.00
Vaughan, Lynn O	05-11-0756	\$ -	\$ 2,559.00	\$ 180.00	\$ 2,739.00
Vaughan, Lynn O	05-11-0756	\$ -	\$ 2,163.00	\$ 135.00	\$ 2,298.00
Vaughan, Lynn O	05-11-0756	\$ -	\$ 1,680.00	\$ 90.00	\$ 1,770.00
Vaughan, Lynn O	05-11-0756	\$ -	\$ 1,455.00	\$ 45.00	\$ 1,500.00
Vaughan, Lynn O	05-11-0756	\$ -	\$ 1,155.00	\$ -	\$ 1,155.00
Vick, Charles M	01-19-0552	\$ -	\$ 60.00	\$ -	\$ 60.00
Vick, Charles M	01-19-0553	\$ -	\$ 60.00	\$ -	\$ 60.00
Walker, Raymond	03-11-0290	\$ -	\$ 132.00	\$ -	\$ 132.00
Warren, Richard Shawn	01-12-0859W	\$ -	\$ 102.00	\$ -	\$ 102.00
Warren, Richard Shawn	01-12-0860	\$ -	\$ 204.00	\$ -	\$ 204.00
Warren, Richard Shawn	01-12-0861	\$ -	\$ 204.00	\$ -	\$ 204.00
Wiggington, Scott	04-12-0735	\$ -	\$ 204.00	\$ -	\$ 204.00
Wilcox, Ronald B	05-06-0439	\$ -	\$ 204.00	\$ -	\$ 204.00
Williams, Joseph	05-11-0773	\$ -	\$ 1,560.00	\$ 45.00	\$ 1,605.00
Williams, Joseph P	05-11-0773	\$ -	\$ 3,009.00	\$ 225.00	\$ 3,234.00
Williams, Joseph P	05-11-0773	\$ -	\$ 2,568.00	\$ 180.00	\$ 2,748.00
Williams, Joseph P	05-11-0773	\$ -	\$ 2,085.00	\$ 135.00	\$ 2,220.00
Williams, Joseph P	05-11-0773	\$ -	\$ 1,860.00	\$ 90.00	\$ 1,950.00

Total		\$ -	\$ 59,848.95	\$ 2,160.00	\$ 62,008.95
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Lien List Recap for March 2020

Total Amount of Liens Released	\$	62,008.95
Road Assessments Paid	\$	39,204.95
Standby Assessments Paid	\$	360.00
Attorney Fees	\$	1,729.80
Total actually collected	\$	41,762.75
Total Write offs	\$	602.05

**AFFIDAVIT OF RELEASE
OF CLAIM FOR
UNPAID CHARGES**

THE STATE OF TEXAS *

COUNTY OF BASTROP *

We the undersigned members of the Board Directors of the Bastrop County Water Control & Improvement District, No. Two ("District "), make oath and deposes that the claims of the District for unpaid charges accumulated through April 9, 2020 and more particularly described in that certain Affidavit of Lien and Unpaid Charges, filed of record in Volume 1402 Page 821 & Volume 477 Page 548 & Volume 663 Page 525 & Volume 669 Page 474 & Volume 730 Page 666 & Volume 768 Page 189 & Volume 953 Page 412 & Volume 1027 Page 647 & Volume 1107 Page 199 & Volume 1198 Page 397 & Volume 1214 Page 394 & Volume 1295 Page 767 & Volume 1402 Page 821 & Volume 1502 Page 554 & Volume 1608 Page 312 & Book 1713 Page 678-765 & Book 1806 Pages 718-732 & Book 1889 Pages 194-202 & Book 1977 Pages 638-701 & Book 2043 & Pages 807-816 & Volume 2120 Page 519-529 & Volume 2203 Page 336-354 & Book 2293 Pages 227-240 & Instrument 201501778 & Instrument 201501779 & Instrument 201600766 & Instrument 201600764 & Instrument 201701281 & Instrument 201701283 & Instrument 201801123 & Instrument 201801124, Instrument 201901887 & Instrument 202001036 of the Official Records of Bastrop County, Texas, are hereby released for the persons and properties listed in Exhibit A, attached hereto, said properties being identified by Unit, Block, and Lot Numbers.

Executed this 16th day of April 2020.

Board Director

Sworn and acknowledged before me, by the Board Director, on the 16th day of April 2020

Alma Rodriguez
Notary

alr

<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
304 Construction LLC	03-11-0313		\$ 78.00		\$ 78.00
304 Construction LLC	05-08-0588		\$ 78.00		\$ 78.00
Al-Moradi, Mohammed Khalil	01-17-0207		\$ 204.00		\$ 204.00
Avalos, Oralía M	03-20-0496		\$ 204.00		\$ 204.00
Bodner Gordon M	06-05-0001	\$ 2,748.00		\$ 225.00	\$ 2,973.00
Bodner Gordon M	06-05-0001	\$ 2,469.00		\$ 180.00	\$ 2,649.00
Bodner Gordon M	06-05-0001	\$ 1,830.00		\$ 135.00	\$ 1,965.00
Bodner Gordon M	06-05-0001	\$ 1,560.00		\$ 90.00	\$ 1,650.00
Bodner Gordon M	06-05-0001	\$ 1,215.00		\$ 45.00	\$ 1,260.00
Cameron, Travis O	04-01-0052		\$ 594.00	\$ 45.00	\$ 639.00
Cameron, Travis O	04-01-0052		\$ 108.00		\$ 108.00
Conley II, John H	04-02-0337		\$ 204.00		\$ 204.00
Darlington, H R	03-17-0392		\$ 3,053.50	\$ 225.00	\$ 3,278.50
Darlington, H R	03-17-0392		\$ 2,567.50	\$ 180.00	\$ 2,747.50
Darlington, H R	03-17-0392		\$ 2,039.50	\$ 135.00	\$ 2,174.50
Darlington, H R	03-17-0392		\$ 1,769.50	\$ 90.00	\$ 1,859.50
Darlington, H R	03-17-0392		\$ 1,424.50	\$ 45.00	\$ 1,469.50
Darlington, H R	03-17-0393		\$ 3,053.50	\$ 225.00	\$ 3,278.50
Darlington, H R	03-17-0393		\$ 2,567.50	\$ 180.00	\$ 2,747.50
Darlington, H R	03-17-0393		\$ 2,039.50	\$ 135.00	\$ 2,174.50
Darlington, H R	03-17-0393		\$ 1,769.50	\$ 90.00	\$ 1,859.50
Darlington, H R	03-17-0393		\$ 1,424.50	\$ 45.00	\$ 1,469.50
David Vincent	06-17-0029	\$ 1,520.00		\$ 135.00	\$ 1,655.00
David Vincent	06-17-0029	\$ 1,295.00		\$ 90.00	\$ 1,385.00
David Vincent	06-17-0029	\$ 995.00		\$ 45.00	\$ 1,040.00
David Vincent	06-17-0029	\$ 730.00			\$ 730.00
Delgadillo, Jose	05-03-0267		\$ 180.00		\$ 180.00
Dominquez, Adrian Dominquez	05-05-0413		\$ 204.00		\$ 204.00
Dominquez, Adrian Dominquez	05-10-0703		\$ 204.00		\$ 204.00
Easley, Alexander Rainey	04-01-0126		\$ 1,149.00	\$ 90.00	\$ 1,239.00
Easley, Alexander Rainey	04-01-0126		\$ 441.00	\$ 45.00	\$ 486.00
Easley, Alexander Rainey	04-01-0126		\$ 60.00		\$ 60.00
Erdrich, Brian	05-04-0289		\$ 204.00		\$ 204.00
Escamilla, Caroline	02-16-1480		\$ 180.00		\$ 180.00
Frizzell, H W	04-03-1695		\$ 204.00		\$ 204.00
Gibson, Gary	05-02-0081		\$ 159.00		\$ 159.00
Gonzalez, Manuel	02-04-0388		\$ 204.00		\$ 204.00
Gonzalez, Manuel	02-04-0389		\$ 204.00		\$ 204.00
Gorden M. Bodner	06-05-0001	\$ 975.00			\$ 975.00
Great Abe LLC	01-17-0187		\$ 693.00	\$ 45.00	\$ 738.00
Great Abe LLC	01-17-0187		\$ 84.00		\$ 84.00
Great Abe LLC	01-05-0473		\$ 693.00	\$ 45.00	\$ 738.00
Great Abe LLC	02-05-0473		\$ 84.00		\$ 84.00
Great Abe LLC	02-05-0474		\$ 693.00	\$ 45.00	\$ 738.00

Great Abe LLC	02-05-0474		\$	84.00		\$	84.00
Great Abe LLC	02-05-0475		\$	693.00	\$	45.00	\$ 738.00
Great Abe LLC	02-05-0475		\$	8.00			\$ 8.00
Great Abe LLC	04-10-0482		\$	693.00	\$	45.00	\$ 738.00
Great Abe LLC	04-10-0482		\$	84.00			\$ 84.00
Great Abe LLC	04-10-0509		\$	693.00	\$	45.00	\$ 738.00
Great Abe LLC	04-10-0509		\$	84.00			\$ 84.00
Great Abe LLC	05-27-1558		\$	693.00	\$	45.00	\$ 738.00
Great Abe LLC	05-27-1558		\$	84.00			\$ 84.00
H. R. Darlington	03-17-0392		\$	1,064.50			\$ 1,064.50
H. R. Darlington	03-17-0393		\$	1,064.50			\$ 1,064.50
Hester, Donna L.	04-03-1009		\$	132.00			\$ 132.00
Hough, Bret D	04-09-1181		\$	60.00			\$ 60.00
L. A. Essence Homes LLC	05-09-0658		\$	204.00			\$ 204.00
Lim, Ratana	05-27-1456		\$	204.00			\$ 204.00
Lockwood, John	05-27-1555		\$	204.00			\$ 204.00
Luna, Timoteo	02-16-1736		\$	224.75			\$ 224.75
Luna, Timoteo	02-16-1737		\$	204.00			\$ 204.00
Mertz, Robert	01-10-1351		\$	204.00			\$ 204.00
Mertz, Robert	01-10-1350		\$	204.00			\$ 204.00
Montoya, Diane	03-11-0187		\$	156.00			\$ 156.00
Morton, Louis	02-07-0677A		\$	180.00			\$ 180.00
Price Jr., Donald	04-08-1276		\$	204.00			\$ 204.00
Purkey, Suzanne	05-03-0221		\$	132.00			\$ 132.00
Reeh, Clifford R	04-07-1448		\$	180.00			\$ 180.00
Reeh, Clifford R	04-07-1449		\$	180.00			\$ 180.00
Richard Welch Homes INC	06-02-0053	\$	984.00		\$	135.00	\$ 1,119.00
Richard Welch Homes INC	06-02-0053	\$	714.00		\$	90.00	\$ 804.00
Richard Welch Homes INC	06-02-0053	\$	369.00		\$	45.00	\$ 414.00
Richard Welch Homes INC	06-02-0053	\$	45.00				\$ 45.00
Rodriguez, Minerva	05-02-0085		\$	204.00			\$ 204.00
Russell, Stephanie	03-22-0353		\$	204.00			\$ 204.00
Russell, Stephanie	03-22-0354		\$	204.00			\$ 204.00
Schmidt, Elisabeth T	03-11-0191		\$	204.00			\$ 204.00
Seal, Erin K	04-09-1138		\$	321.00			\$ 321.00
Stanley, Corina	05-27-1518		\$	204.00			\$ 204.00
Stivers, Joshua	05-01-0006		\$	204.00			\$ 204.00
Tahitian Land Inc.	04-09-1188		\$	245.00			\$ 245.00
Tarkkashvand,, Mohammed	05-14-0996		\$	180.00			\$ 180.00
Taylor, Patricia	05-23-1297		\$	156.00			\$ 156.00
Vincent, David	06-17-0029	\$	2,369.00		\$	225.00	\$ 2,594.00
Vincent, David	06-17-0029	\$	2,114.00		\$	180.00	\$ 2,294.00
Williams, Angela	05-27-1451		\$	180.00			\$ 180.00
Wire, Daniel	04-03-1044		\$	195.00			\$ 195.00
Wire, Daniel	04-03-1045		\$	195.00			\$ 195.00
Woosley, David	05-06-0451		\$	108.00			\$ 108.00
Wowo, Benjamin	05-03-0231		\$	648.00	\$	45.00	\$ 693.00

Wowo, Benjamin	05-03-0231	\$	84.00	\$	84.00
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Total		\$	21,932.00	\$	40,272.75	\$	3,510.00	\$	65,714.75
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Lien List Recap for April 2020

Total Amount of Liens Released	\$	65,714.75
Road Assessments Paid	\$	40,904.93
Standby Assessments Paid	\$	6,707.00
Attorney Fees	\$	3,619.96
Total actually collected	\$	51,231.89
Total Write offs	\$	14,482.86

Agenda

Items # 7

2019 Annual
Audit

WEST, DAVIS & COMPANY
A LIMITED LIABILITY PARTNERSHIP

March 31, 2020

To the Board of Directors of the
Bastrop County Water Control and Improvement District No. 2

We have audited the December 31, 2019 financial statements of the Bastrop County Water Control and Improvement District No. 2 (the "District") and have issued our report thereon dated March 31, 2020. Professional standards require that we provide you with the following information related to our audit. We will be pleased to discuss the contents of this letter or any related questions of the District Board members at your convenience.

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

RESPONSIBILITY OF INDEPENDENT ACCOUNTANTS

Our responsibility under auditing standards generally accepted in the United States of America is to express an opinion on the financial statements of the District based on our audit. In carrying out this responsibility, we assessed the risk that the financial statements may contain a material misstatement, either intentional or unintentional, and designed and conducted an audit to provide reasonable, but not absolute, assurance of detecting misstatements that are material to the financial statements. We have completed the audit of the District's financial statements in accordance with government auditing standards issued by the Comptroller General of the United States of America.

REPORT ISSUED ON 2019 AUDIT

We have issued our report, dated March 31, 2020, on the December 31, 2019, financial statements of the District. Our report is unqualified as to scope and accounting.

INTERNAL ACCOUNTING CONTROL

We considered the internal control structure in order to gain a basic understanding of the internal control policies and procedures in order to design an effective and efficient audit approach, not for the purpose of providing assurance on the internal control structure.

ACCOUNTING PRINCIPLES

Management employed appropriate accounting principles as described in Note 1 to the financial statements and made all required disclosures in the financial statements. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

MANAGEMENT COOPERATION

We were given full access to accounting records, supporting documents and other information that we requested.

MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant judgments or estimates included in the financial statements are estimates of asset useful lives, depreciation expense, certain liabilities including accrued expenses, and uncollectible receivables. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

SIGNIFICANT AUDIT ADJUSTMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has agreed to correct all such misstatements. The misstatements detected as a result of audit procedures are attached to this letter.

MAJOR ISSUES DISCUSSED WITH MANAGEMENT PRIOR TO RETENTION

There were no major issues discussed with management prior to our retention regarding the application of accounting principles and auditing standards.

DISAGREEMENTS WITH MANAGEMENT

We had no disagreements with management of the District regarding the application of accounting principles, the scope of our audit, disclosures to be included in the financial statements or the wording of our report on the financial statements.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the attached management representation letter dated March 31, 2020.

CONSULTATION WITH OTHER ACCOUNTANTS

Management informed us that there were no consultations with other independent accountants regarding the application of accounting or auditing matters during the year.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Sincerely,

West, Davis & Company

Enclosure 1: Management Representation Letter

Enclosure 2: Summary of Misstatements Detected as a Result of Audit Procedures ("AJEs")

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
106 Conference Drive
Bastrop, Texas 78602

March 31, 2020

West, Davis & Company, LLP
11824 Jollyville Road, Suite 100
Austin, Texas 78759-2322

We are providing this letter in connection with your audit of the financial statements of the Bastrop County Water Control and Improvement District No. 2 (the "District") as of December 30, 2019 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District and the respective changes in financial position in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We confirm on behalf of management of the District the following representations made to you in connection with your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to consultants engaged by the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of District's Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves-
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating a District consultant, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 41) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 44) With respect to the Texas Commission on Environmental Quality Supplementary Information:
 - a) We acknowledge our responsibility for presenting the TCEQ Supplementary Information in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly

presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of this information has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b) If the TCEQ Supplementary Information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Very Truly Yours,



Paul Hightower

General Manager

Bastrop County Water Control and Improvement District No. 2

Bastrop County WCID No. 2					
AJEs					
12/31/2019					
Water Fund					
		Entry	Account		
	Account Name	Number	Number	Dr.	Cr.
		<u>1</u>			
	Bldgs & Equipment-Water		11192	336,507.73	
	Bldgs & Equipment-WW		11292	12,686.06	
	Small Equipment Purchases		16197	858.97	
	Vehicles		17100		45,428.93
	Equipment		17101		47,281.36
	Meters		17102		31,224.50
	Software		17104		10,920.00
	Computer Server		17105		21,443.32
	Buildings		17107		98,357.98
	Culverts		17109		18,537.40
	Vehicles-WW		17200		17,747.37
	Equipment		17201		46,425.00
	Grinder Pumps-WW		17211		12,686.90
	To capitalize				
		<u>2</u>			
	Depreciation		16150	9,710.08	
	Depreciation		16250	15,730.88	
	A/D-Water		11190		9,710.08
	A/D-WW		11290		15,730.88
	To record depreciation on current year additions				
		<u>3</u>			
	Admin Allocations		16124	16,433.85	
	Due from RC		11173		16,433.85
	To reverse allocations in excess of legislative limit				
		<u>4</u>			
	Other Income-Water		14160	10,919.11	
	Unrestricted Fund Balance-W		13110		10,919.11
	To correct BOY Fund Balance				
		<u>5</u>			
	Deferred Outflow-Retirement		NEW	36,853.00	
	Unrestricted Fund Balance-W		13110		36,853.00
	To record PPA for prepaid pension costs				
		<u>6</u>			
	Deferred Outflow-Retirement		NEW	1,864.00	
	Deferred Outflow-Retirement		NEW	436.00	
	Deferred Outflow-Retirement		NEW	47,541.00	
	Deferred Outflow-Retirement		NEW	5,462.00	
	Retirement		16100m	34,261.00	
	Deferred Outflow-Retirement		NEW		4,797.00
	Deferred Outflow-Retirement		NEW		373.00
	Retirement		16100m		47,541.00
	Deferred Outflow-Retirement		NEW		36,853.00
	To record pension plan adjustments				
				529,263.68	529,263.68

Bastrop County WCID No. 2					
AJEs					
12/31/2019					
Road Construction Fund					
		Entry	Account		
	<u>Account Name</u>	<u>Number</u>	<u>Number</u>	<u>Dr.</u>	<u>Cr.</u>
		<u>1</u>			
	Assessments		31210	177,416.93	
	Write Offs		36297	98,095.52	
	Deferred Revenue-Assessments		32256		53,058.18
	Allowance for Doubtful		31260		222,454.27
	To adjust estimate of ADA				
		<u>2</u>			
	Due to Water-RC		32250	16,433.85	
	Admin Allocations from Water		36224		16,433.85
	To reverse allocations in excess of legislative limit				.
		<u>3</u>			
	Repairs-Equip		36181	539.80	
	Equipment-RC		37210		152.50
	Vehicles-RM		37100		234.80
	Drainage-RM		37110		152.50
	To expense small amounts charged to capital improvements				
	Fund Balance-RC		33220	10,919.00	
	Other Income		34260		10,919.00
	To correct BOY Fund Balance				
				303,405.10	303,405.10

**BASTROP COUNTY WATER CONTROL AND
IMPROVEMENT DISTRICT NO. 2**

**FINANCIAL STATEMENTS,
SUPPLEMENTAL INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
DECEMBER 31, 2019**

WEST, DAVIS & COMPANY, LLP
Certified Public Accountants
Austin, Texas

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BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

Annual Financial Report
For the Year Ended December 31, 2019

ANNUAL FILING AFFIDAVIT

THE STATE OF TEXAS }

COUNTY OF BASTROP }

I, _____, _____ of the Bastrop County Water Control and Improvement District No. 2 hereby swear, or affirm, that the district named above has reviewed and approved at a meeting of the Board of Directors of the District on the 16th day of April, 2020, its annual audit report for the fiscal year ended December 31, 2019, and that copies of the annual report have been filed in the district office, located at 106 Conference Drive, Bastrop, Texas.

The annual filing affidavit and the attached copy of the annual audit report are being submitted to the Texas Commission on Environmental Quality in satisfaction of all annual filing requirements within Section 49.194 of the Texas Water Code.

Date: April 16, 2020

By: _____

Sworn to and subscribed to before me this 16th day of April 2020.

Notary: _____

(Seal)

My Commission expires on: _____, _____, Notary Public in and for the State of Texas.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

Annual Financial Report
For the Year Ended December 31, 2019

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FINANCIAL SECTION

WEST, DAVIS & COMPANY

A LIMITED LIABILITY PARTNERSHIP

Independent Auditor's Report

Board of Directors

Bastrop County Water Control & Improvement District No. 2

Bastrop County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Bastrop County Water Control & Improvement District No. 2 (the District) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluation the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

Opinion

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, and each major fund of the District at December 31, 2019, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information, identified as Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Texas Commission on Environmental Quality Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The supplemental schedules required by the Texas Commission on Environmental Quality are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental schedules required by the Texas Commission on Environmental Quality are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules required by the Texas Commission on Environmental Quality are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

West, Davis & Company

Austin, Texas
March 31, 2020

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2019

In accordance with Governmental Accounting Standards Board Statement 34 ("GASB 34"), the management of Bastrop County Water Control & Improvement District No. 2 (the "District") offers the following discussion and analysis to provide an overview of the District's financial activities for the year ended December 31, 2019. Since this information is designed to focus on current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the District's financial statements that follow.

The District accounts for water and wastewater services using Proprietary Funds. The District accounts for standby fee and road reconstruction and maintenance using Special Revenue Funds. The government-wide statements are comprised of the Statement of Net Position and the Statement of Activities.

FINANCIAL HIGHLIGHTS

- The District's total net position was approximately \$6.0 million at December 31, 2019. This is a decrease of \$360 thousand from the previous year.
- During the year, the District generated approximately \$4.3 million in total revenues.
- Total expenses in the Proprietary Funds for the District's water and wastewater operations were approximately \$2.4 million for the year ended December 31, 2019. Total standby and road reconstruction and maintenance expenses, which are accounted for in the Special Revenue Funds, were approximately \$937 thousand for the year.

OVERVIEW OF THE DISTRICT

The District, a political subdivision of the State of Texas, was created by the Bastrop County Commissioners Court in 1985. The District was created and organized for the purpose of providing water and wastewater services to customers within its boundaries and in the surrounding area. In 1989, the State of Texas granted the District the additional powers and duties of a road utility district.

Management complies with Sec 11001.012 of the District's Road Powers by producing an annual financial report which also acts as a conveyance of information to each state representative and state senator who represents the area in the district's jurisdiction.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2019

In 2019, the following roads were conveyed to the Bastrop County or City:

Lamaloa Lane	Papaloa Lane	Pele Court
N and S Kaupo Drive	N and S Kanaio Drive	Paia Lane
Kokomo Lane	Haliimaile Lane	E and W Maunalua Drive
Nuuanu Lane		

In 2019, \$ 156,447 was spent in the performance of road maintenance and \$341,754 was spent on road reconstruction. The following roads were reconstructed with the use of contracted labor, WCID2 labor and support of the Bastrop County or Bastrop City via Interlocal Agreements.

At the end of 2019, the following roads were still reported as not conveyed to the Bastrop County or Bastrop City because they were not yet complete or still within the warranty period:

Puu Waa Waa Lane	Konhuanui Lane	Homonu Court
Upola Court	Kaenapapa Lane	Kamaiki Drive
Haou Court	Pahoiki Lane	Kou Court
Kulua Court	Kimo Court	Ahumoa Drive
N Pahihi	Kaena Lane	Papawai Drive
Koae Court	Huelo Court	Kaliu Court
Olaa	Awehi Lane	Ohana Court
Pahala Court		

The annual road meeting was scheduled for March 28, 2020 but was postponed due to the COVID-19 pandemic. The Board will meet virtually on April 16, 2020 where the Master Plan will be updated. Adjustments to the Master Plan will initially be communicated on the District's website until another Annual Road meeting can be scheduled. However, the 2019 Annual Meeting did discuss the roads that would be started in 2020. The Board will determine if any changes are required to the plan so progress on road construction can continue. Our current estimate of costs to complete the project of 100% conveyance of roads to Bastrop County or the City of Bastrop is \$5.6 million.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2019

USING THIS ANNUAL REPORT

The District's reporting is comprised of five parts:

- Management's Discussion and Analysis (this section)
- Basic Financial Statements
 - Government-wide Statement of Net Position
 - Government-wide Statement of Activities
 - Balance Sheet-Governmental Funds
 - Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds
 - Statement of Net Position-Proprietary Funds
 - Statement of Revenues, Expenses and changes in Net Position-Proprietary Funds
 - Statement of Cash Flows-Proprietary Funds
- Notes to the Financial Statements
- Required Supplementary Information
- Texas Commission on Environmental Quality Supplementary Information

The Government-wide financial statements are reported using the flow of economic resources measurement focus and the full accrual basis of accounting. These statements provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

The Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. These statements show how services were financed in the short term as well as what resources remain for future spending.

The Proprietary Fund financial statements are considered to operate similar to a business enterprise. These statements present a longer-term view of the property and debt obligations and other matters related to the District's water and wastewater operations.

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the information presented in the Government-wide statements and the Fund financial statements.

The Required Supplementary Information presents a comparison statement between the District's adopted budget and its actual results. These schedules are required for the Special Revenue Funds of the District.

The Texas Commission on Environmental Quality Supplementary Information provides additional information and is required to be presented by the TCEQ.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2019

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Summary Statement of Net Position

(in thousands)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>		
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>Increase (Decrease)</u>
Current and Other Assets	\$ 1,419	\$ 845	\$ 3,261	\$ 2,742	\$ 4,680	\$ 3,587	\$ 1,093
Capital and Non-Current Assets	1,290	1,776	7,359	7,684	8,649	9,460	(811)
Total Assets	2,709	2,621	10,620	10,426	13,329	13,047	282
Deferred Outflows	-	-	50	-	50	-	50
Total Deferred Outflows	-	-	50	-	50	-	50
Current Liabilities	1,743	2,172	582	586	2,325	2,758	(433)
Long-Term Liabilities	-	-	5,060	5,320	5,060	5,320	(260)
Total Liabilities	1,743	2,172	5,642	5,906	7,385	8,078	(693)
Capital Assets, Net of Debt	290	300	2,039	2,114	2,329	2,414	(85)
Restricted for Debt Service	-	-	1,093	220	1,093	220	873
Unrestricted	676	149	1,896	2,186	2,572	2,335	237
Total Net Position	\$ 966	\$ 449	\$ 5,028	\$ 4,520	\$ 5,994	\$ 4,969	\$ 1,025

The District's total assets were approximately \$13.0 million as of December 31, 2019. Of this amount, approximately \$3.9 million is accounted for by cash and short-term investments. The District had outstanding liabilities of approximately \$7.4 million. The District's unrestricted net assets, which can be used to finance day to day operations, totaled \$2.5 million.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2019

Summary Statement of Activities

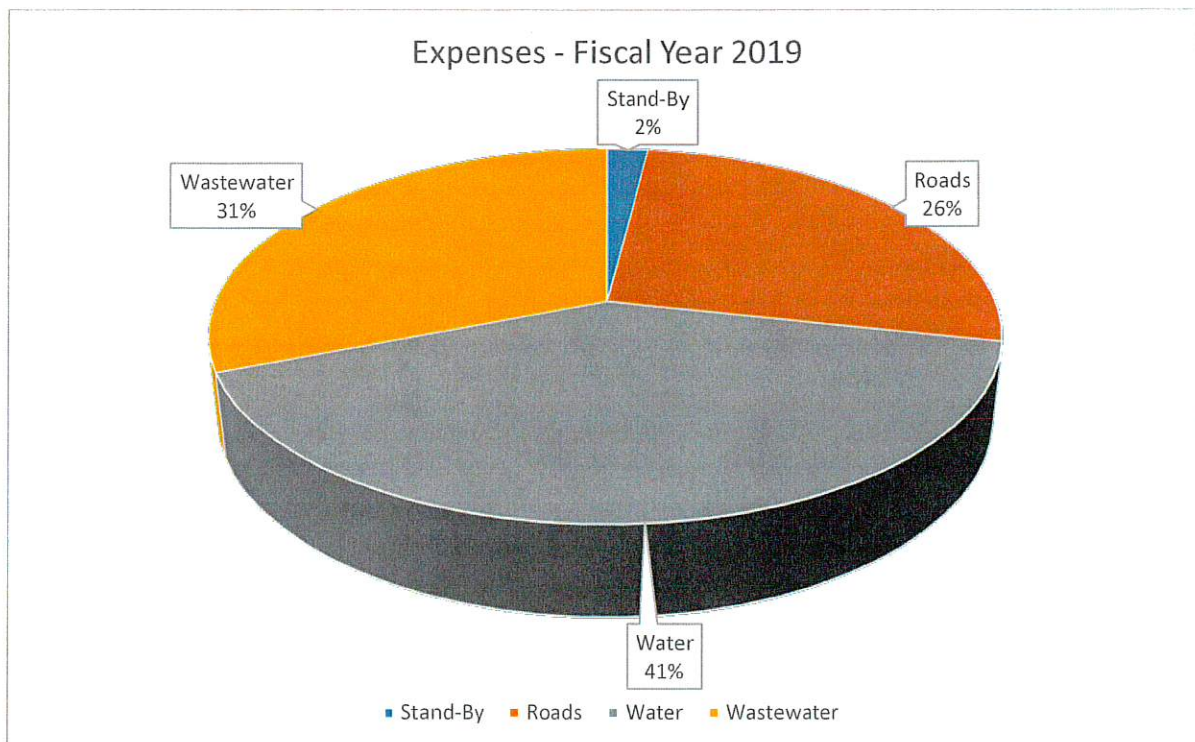
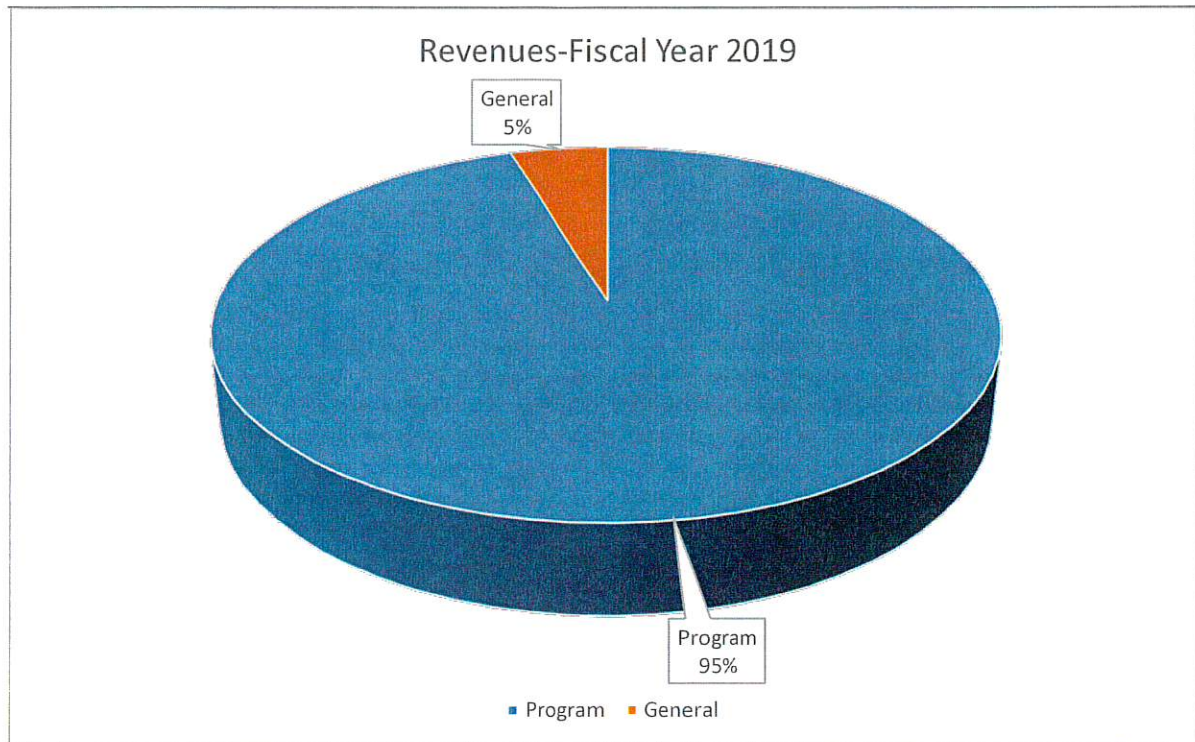
(in thousands)

	Governmental Activities		Business-Type Activities		Total		Increase (Decrease)
	2019	2018	2019	2018	2019	2018	
Program	\$ 1,332	\$ 1,235	\$ 2,749	\$ 2,893	\$ 4,081	\$ 4,128	\$ (47)
General	122	178	80	56	202	234	(32)
Total Revenues	1,454	1,413	2,829	2,949	4,283	4,362	(79)
Stand-By	66	26	-	-	66	26	40
Roads	871	2,070	-	-	871	2,070	(1,199)
Water	-	-	1,337	1,432	1,337	1,432	(95)
Wastewater	-	-	1,021	1,194	1,021	1,194	(173)
Total Expenses	937	2,096	2,358	2,626	3,295	4,722	(1,427)
Change In							
Net Position	517	(683)	471	323	988	(360)	1,348
Beginning Net Position	449	1,132	4,520	4,197	4,969	5,329	(360)
Prior Period Adjustment			37		37		37
Ending Net Position	\$ 966	\$ 449	\$ 5,028	\$ 4,520	\$ 5,994	\$ 4,969	\$ 1,025

Revenues were approximately \$4.3 million for the year ended December 31, 2019. Expenses were approximately \$3.3 million for the year ended December 31, 2019. Net position increased \$988 thousand from current year activities. The following charts summarize the sources of revenue and areas of expenses.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2019



BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2019

BUDGETARY HIGHLIGHTS

The Standby Fund finished the year over budget by approximately \$59 thousand primarily due repair costs. The Road Fund finished the year under budget by approximately \$605 thousand also primarily due to a decrease in capital expenditures compared to budget. More detailed information about the District's budgetary comparison is presented in the Required Supplementary Information section.

CAPITAL ASSETS

The District has invested \$15.0 million in infrastructure. A summary of these assets is listed below:

Summary of Capital Assets (in thousands)

	2019	2018	Increase (Decrease)
Land	\$ 445	\$ 445	\$ -
Construction in Progress	59	-	59
Water and Wastewater Improvements	11,613	11,550	63
Road Improvements	1,000	1,475	(475)
Buildings	462	423	39
Machinery and Equipment	936	811	125
Vehicles	446	383	63
Total Capital Assets	14,961	15,087	(126)
Accumulated Depreciation	(6,312)	(5,627)	(685)
Total Capital Assets (Net)	\$ 8,649	\$ 9,460	\$ (811)

LONG TERM DEBT

The District issued no new debt during the year. Bonded indebtedness of the District at year end was \$5.320 million. More detailed information about the District's long-term debt is presented in the Notes to the Basic Financial Statements.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2019

CURRENT ECONOMIC FACTORS

During 2019, the District determined that the District's existing office building and property were surplus to the District's needs and that it was in the best interest of the District and its customers to sell its current office building. On January 24, 2020 the District completed the sale of its office building and associated land for a selling price of \$334,750. The Board has determined that these funds should be segregated and applied to the future purchase of a new office facility. Currently the office staff is housed in a temporary building located on the old site. The District's agreement with the buyer allows the District to continue to rent this space and parking area for eighteen months.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District at PO Box 708, Bastrop, Texas 78602.

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BASIC FINANCIAL STATEMENTS

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**GOVERNMENT-WIDE STATEMENT OF NET POSITION
DECEMBER 31, 2019**

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	STATEMENT OF NET POSITION
<u>ASSETS</u>			
Cash	\$ 714,341	\$ 346,563	\$ 1,060,904
Investments			
Unrestricted	-	1,732,694	1,732,694
Restricted	-	1,093,715	1,093,715
Receivables			
Assessments Receivable, Net	383,460	-	383,460
Service Accounts Receivable, Net	-	24,798	24,798
FEMA Receivable	358,134	23,500	381,634
Internal Balances	(37,584)	37,584	-
Utility Deposits	-	2,589	2,589
Capital Assets, Net			
Land	269,074	176,166	445,240
Water and Wastewater Improvements	-	6,428,131	6,428,131
Road Improvements	1,000,634	-	1,000,634
Buildings	-	297,029	297,029
Machinery and Equipment	20,022	313,612	333,634
Vehicles	1,028	143,884	144,912
TOTAL ASSETS	2,709,109	10,620,265	13,329,374
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension Plan	-	50,133	50,133
TOTAL DEFERRED OUTFLOWS	-	50,133	50,133
<u>LIABILITIES</u>			
Accounts Payable	1,427	38,246	39,673
Accrued Liabilities	1,000,634	25,819	1,026,453
Deferred Assessment Revenue	383,237	-	383,237
Deferred FEMA Revenue	358,134	23,500	381,634
Customer Deposits	-	234,255	234,255
Long-term Liabilities			
Due Within One Year	-	260,000	260,000
Due After One Year	-	5,060,000	5,060,000
TOTAL LIABILITIES	1,743,432	5,641,820	7,385,252
<u>NET POSITION</u>			
Invested in Capital Assets (Net of Related Debt)	290,124	2,038,822	2,328,946
Restricted for Debt Service	-	1,093,715	1,093,715
Unrestricted	675,553	1,896,041	2,571,594
TOTAL NET POSITION	\$ 965,677	\$ 5,028,578	\$ 5,994,255

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2019

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	STATEMENT OF ACTIVITIES
REVENUES			
Water and Wastewater Service	\$ -	\$ 2,121,670	\$ 2,121,670
Tap Fees	-	467,329	467,329
Debt Service Reserve Fee	-	160,173	160,173
Standby Charges	3,407	-	3,407
Road Assessment Fees	1,328,741	-	1,328,741
FEMA Grants	-	-	-
Other	122,053	61,761	183,814
TOTAL REVENUES	1,454,201	2,810,933	4,265,134
EXPENSES			
Service Operations			
Payroll and Related expenses	141,765	758,678	900,443
Operations	208,023	267,911	475,934
Repairs and Maintenance	50,960	120,778	171,738
Contract Services	65,725	-	65,725
Consumable Supplies	27,492	143,729	171,221
Professional Services	213,468	87,272	300,740
Office	27,166	74,880	102,046
Insurance	10,566	44,000	54,566
Depreciation	10,115	674,775	684,890
Debt Service:			
Interest	-	185,349	185,349
Loss on Road Conveyance Obligation	182,148	-	182,148
TOTAL EXPENSES	937,428	2,357,372	3,294,800
NON-OPERATING REVENUES			
Rental Income	-	3,300	3,300
Interest and Other	-	15,163	15,163
TOTAL NON-OPERATING REVENUES	-	18,463	18,463
CHANGE IN NET POSITION	516,773	472,024	988,797
NET POSITION			
Beginning of Year	448,904	4,519,701	4,968,605
Prior Period Adjustment-Pension Plan	-	36,853	36,853
End of Year	\$ 965,677	\$ 5,028,578	\$ 5,994,255

The accompanying notes are an integral part of these financial statements.

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FUND FINANCIAL STATEMENTS

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

BALANCE SHEET-GOVERNMENTAL FUNDS DECEMBER 31, 2019

	STANDBY	ROAD	TOTAL	ADJUST- MENTS	STATEMENT OF NET POSITION
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 87,928	\$ 626,413	\$ 714,341	\$ -	\$ 714,341
Assessments Receivable, Net	223	383,237	383,460	-	383,460
FEMA Receivable	-	358,134	358,134	-	358,134
Capital Assets, Net					
Land	-	-	-	269,074	269,074
Road Improvements	-	-	-	1,000,634	1,000,634
Machinery and Equipment	-	-	-	20,022	20,022
Vehicles	-	-	-	1,028	1,028
TOTAL ASSETS	\$ 88,151	\$ 1,367,784	\$ 1,455,935	\$ 1,290,758	\$ 2,746,693
<u>LIABILITIES</u>					
Accounts Payable	\$ 2	\$ 1,425	\$ 1,427	\$ -	\$ 1,427
Obligation to Transfer Roads to County	-	-	-	1,000,634	1,000,634
Due to Proprietary Fund	562	37,022	37,584	-	37,584
Deferred Assessment Revenue	-	383,237	383,237	-	383,237
Deferred FEMA Revenue	-	358,134	358,134	-	358,134
TOTAL LIABILITIES	564	779,818	780,382	1,000,634	1,781,016
<u>FUND BALANCES</u>					
Assigned Fund Balance	87,587	587,966	675,553	(675,553)	-
TOTAL FUND BALANCES	87,587	587,966	675,553	(675,553)	-
<u>TOTAL LIABILITIES AND FUND BALANCES</u>					
	\$ 88,151	\$ 1,367,784	\$ 1,455,935		
<u>NET POSITION</u>					
Invested in Capital Assets (Net of Related Debt)				290,124	290,124
Unrestricted				675,553	675,553
TOTAL NET POSITION				\$ 965,677	\$ 965,677

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>STANDBY</u>	<u>ROAD</u>	<u>TOTAL</u>	<u>ADJUST- MENTS</u>	<u>STATEMENT OF ACTIVITIES</u>
<u>REVENUES</u>					
Standby Charges	\$ 3,407	\$ -	\$ 3,407	\$ -	\$ 3,407
Road Assessment Fees	-	1,328,741	1,328,741	-	1,328,741
FEMA Grants	-	-	-	-	-
Interest and Other	3,537	118,516	122,053	-	122,053
TOTAL REVENUES	6,944	1,447,257	1,454,201	-	1,454,201
<u>EXPENDITURES</u>					
Service Operations					
Salary Allocation	-	141,765	141,765	-	141,765
Operations	-	208,023	208,023	-	208,023
Repairs and Maintenance	50,960	-	50,960	-	50,960
Contract Services	-	65,725	65,725	-	65,725
Consumable Supplies	-	27,492	27,492	-	27,492
Professional Fees	8,825	204,643	213,468	-	213,468
Office	6,197	20,969	27,166	-	27,166
Insurance	-	10,566	10,566	-	10,566
Capital Expenditures	-	182,148	182,148	(182,148)	-
Depreciation	-	-	-	10,115	10,115
Loss on Road Conveyance Obligation	-	-	-	182,148	182,148
TOTAL EXPENDITURES	65,982	861,331	927,313	10,115	937,428
Excess (Deficit) of Revenues Over Expenditures	(59,038)	585,926	526,888		
CHANGE IN NET POSITION	-	-	-	(10,115)	516,773
<u>FUND BALANCES/NET POSITION</u>					
Beginning of Year	146,625	2,040	148,665	300,239	448,904
End of Year	\$ 87,587	\$ 587,966	\$ 675,553	\$ 290,124	\$ 965,677

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**STATEMENT OF NET POSITION-PROPRIETARY FUNDS
DECEMBER 31, 2019**

	WATER WASTEWATER	TOTAL PROPRIETARY
<u>ASSETS</u>		
Cash	\$ 346,563	\$ 346,563
Investments		
Unrestricted	1,732,694	1,732,694
Restricted	1,093,715	1,093,715
Service Accounts Receivable, Net	24,798	24,798
FEMA Receivable	23,500	23,500
Due from Other Funds	37,584	37,584
Utility Deposits and Prepaid Expenses	2,589	2,589
Capital Assets, Net		
Land	176,166	176,166
Water and Wastewater Improvements	6,428,131	6,428,131
Road Improvements	-	-
Buildings	297,029	297,029
Machinery and Equipment	313,612	313,612
Vehicles	143,884	143,884
TOTAL ASSETS	10,620,265	10,620,265
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension Plan	50,133	50,133
TOTAL DEFERRED OUTFLOWS	50,133	50,133
<u>LIABILITIES</u>		
Accounts Payable	38,246	38,246
Accrued Liabilities	25,819	25,819
Deferred FEMA Revenue	23,500	23,500
Due to Other Funds	-	-
Customer Deposits	234,255	234,255
Long-term Liabilities		
Due Within One Year	260,000	260,000
Due After One Year	5,060,000	5,060,000
TOTAL LIABILITIES	5,641,820	5,641,820
NET POSITION		
Invested in Capital Assets (Net of Related Debt)	2,038,822	2,038,822
Restricted for Debt Service	1,093,715	1,093,715
Unrestricted	1,896,041	1,896,041
TOTAL NET POSITION	\$ 5,028,578	\$ 5,028,578

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>WATER WASTEWATER</u>	<u>TOTAL PROPRIETARY</u>
<u>REVENUES</u>		
Water and Wastewater Service	\$ 2,121,670	\$ 2,121,670
Tap Fees	467,329	467,329
Reserve Fee	160,173	160,173
FEMA Grants	-	-
Other	61,761	61,761
TOTAL REVENUES	<u>2,810,933</u>	<u>2,810,933</u>
<u>EXPENSES</u>		
Service Operations		
Payroll and Related expenses	758,678	758,678
Operations	267,911	267,911
Repairs and Maintenance	120,778	120,778
Contract Services	-	-
Consumable Supplies	143,729	143,729
Professional Services	87,272	87,272
Office	74,880	74,880
Insurance	44,000	44,000
Depreciation	674,775	674,775
Debt Service:		
Interest	185,349	185,349
TOTAL EXPENSES	<u>2,357,372</u>	<u>2,357,372</u>
NET OPERATING INCOME	<u>453,561</u>	<u>453,561</u>
NON-OPERATING REVENUES		
Rental Income	3,300	3,300
Interest and Other	15,163	15,163
TOTAL NON-OPERATING REVENUES	<u>18,463</u>	<u>18,463</u>
CHANGE IN NET POSITION	472,024	472,024
NET POSITION		
Beginning of Year	4,519,701	4,519,701
Prior Period Adjustment-Pension Plan	36,853	36,853
End of Year	<u>\$ 5,028,578</u>	<u>\$ 5,028,578</u>

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

STATEMENT OF CASH FLOWS-PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	WATER WASTEWATER	TOTAL PROPRIETARY
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Cash Received from Customers	\$ 2,774,473	\$ 2,774,473
Cash Paid to Employees and Suppliers	(1,529,659)	(1,529,659)
Interest Paid	(185,349)	(185,349)
Net Cash Provided by Operating Activities	<u>1,059,465</u>	<u>1,059,465</u>
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>		
Net Effect of Interfund Balances	(8,220)	(8,220)
Net Cash Provided by (Used in) Non-Capital Financing Activities	<u>(8,220)</u>	<u>(8,220)</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u>		
Reduction of Prior Year Pension Expense	36,853	36,853
Principal Payments on Notes Payable	(250,000)	(250,000)
Net Cash Provided by (Used in) Capital Financing Activities	<u>(213,147)</u>	<u>(213,147)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of Investments	(420,627)	(420,627)
Purchase of Capital Assets	(349,194)	(349,194)
Rental Income	3,300	3,300
Interest and Other Income	10,054	10,054
Net Cash Provided by (Used in) Investing Activities	<u>(756,467)</u>	<u>(756,467)</u>
NET CHANGE IN CASH	81,631	81,631
Cash and Cash Equivalents-Beginning of Year	264,932	264,932
Cash and Cash Equivalents-End of Year	<u><u>\$ 346,563</u></u>	<u><u>\$ 346,563</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$ 453,561	\$ 453,561
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Depreciation	674,775	674,775
Decrease in Service Accounts Receivable	(2,682)	(2,682)
Increase in Prepaid Expenses	(899)	(899)
Increase in Deferred Outflows	(50,133)	(50,133)
Increase in Accounts Payable	(37,563)	(37,563)
Decrease in Accrued Liabilities	6,051	6,051
Increase in Customer Deposits	16,355	16,355
Net Cash Provided by Operating Activities	<u><u>\$ 1,059,465</u></u>	<u><u>\$ 1,059,465</u></u>

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

1. Summary of Significant Accounting Policies

The combined financial statements of Bastrop County Water Control and Improvement District No. 2 (the District) have been prepared in conformity with accounting principles applicable to governmental units that are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Bastrop County Water Control and Improvement District No. 2 (the District), a political subdivision of the State of Texas, was created by the Bastrop County Commissioner's Court under Chapter 51 of the Texas Water Code on September 23, 1985. The District was created and organized for the purpose of providing water and wastewater services to customers within its boundaries and in the surrounding area. The District's first Board of Directors meeting was held on October 7, 1985. The original major system assets of the District were awarded to the District by judicial order in July 1986. The District has operated the system since that date.

In 1989, House Bill No. 2341 was enacted giving the District authority to administer a road utility district. As created under Article III, Section 52, of the Texas Constitution, the District may provide for the reconstruction, maintenance and operation of roads within the District. The Board may issue bonds on a vote of a two-thirds majority of the voters of the District, or the territory to be affected by the bonds, voting at an election called and held for that purpose.

Most recently, Senate Bill No. 749 was enacted effective September 1, 2017, setting the District's maximum monthly charge for road construction and maintenance at \$21 for each developed or undeveloped lot, tract, or reserve in the District. These laws restrict to 10% the amount the District may use for administrative purposes and requires that not less than 15% of the charges be used for road maintenance.

The reporting entity of the District encompasses those activities and functions over which the District's elected officials exercise significant oversight or control. The District is governed by a five-member Board of Directors (the Board) that has been elected by District residents. The funds presented in this report are within the oversight responsibility of the Board, in accordance with Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting. There are no component units of the District, nor is the District a component unit of any other entity.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

A. Basis of Presentation, Basis of Accounting

Government-wide Financial Statements:

The government-wide financial statements, the **Statement of Net Position** and the **Statement of Activities**, report information on all of the activities of the District. The effect of interfund activity is removed from these statements. Governmental activities, supported by standby and road construction and maintenance assessments, are reported separately from business-type activities, which rely primarily on fees and charges for water and wastewater services.

Fund Financial Statements:

The governmental fund financial statement columns are labeled **Government Funds Balance Sheet** and **Governmental Funds Revenue, Expenditures and Changes in Fund Balance**. In the fund financial statements, the accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The District reports the following major governmental funds:

Special Revenue Funds

Standby Fund: The Standby Fund includes collection of charges to customers within the District to help fund and pay for utility costs of the District. These charges have been discontinued as of this fiscal year. It is a budgeted fund.

Road Construction and Maintenance Fund: The Road Construction and Maintenance Fund includes charges to property owners within the District to fund road reconstruction and maintenance within the District. It is a budgeted fund.

Proprietary Funds

Water Fund: The Water Fund is an enterprise fund used to account for the operations of the District's water service system, including maintenance of and capital improvements to the system.

Wastewater Fund: The Wastewater Fund is an enterprise fund used to account for the operations of the District's wastewater collection system, including maintenance of and capital improvements to the system.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

1. Summary of Significant Accounting Policies (continued)

B. Measurement Focus, Basis of Accounting

The Government-wide financial statements are reported using the flow of economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental Fund financial statements are reported using the current financial resources management focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the liability is incurred, except for principal and interest on long term debt, which is recognized as an expenditure to the extent that it has matured. General capital asset acquisitions are reported as expenditures in major governmental funds. Proceeds of general long-term debt are reported as other financing sources.

C. Fund Balances

The District has adopted GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Those fund balance classifications are described below.

Nonspendable – Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of constraints imposed by external providers or imposed by constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes pursuant to approval by formal action by the Board.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

1. Summary of Significant Accounting Policies (continued)

Assigned – For the General Fund, amounts that are appropriated by the Board or Board designee, if any, that are to be used for specific purposes. For all other governmental funds, any remaining positive amounts not previously classified as nonspendable, restricted or committed.

Unassigned – Amounts that are available for any purpose; these amounts can be reported only in the District's General Fund.

Fund balance of the District may be committed for a specific purpose by formal action of the Board, the District's highest level of decision-making authority. Commitments may be established, modified, or rescinded only through a resolution approved by the Board. The Board has not delegated the authority to assign fund balance.

D. Budget

The Board adopted an annual budget for the Standby Fund and Road Fund on the basis consistent with generally accepted accounting principles. The District does not prepare budgets for other funds. The District's Board of Directors utilizes the budget as a management tool for planning and cost control purposes. All annual appropriations lapse at fiscal year end.

E. Pensions

The District participates in the Texas County & District Retirement System (TCDRS) which covers substantially all full- and part-time non-temporary employees. TCDRS is a statewide, agent multiple-employer, public employee retirement system that provides retirement, disability and survivor benefits.

F. Cash and Cash Equivalents

These include cash on deposit as well as investments with maturities of three months or less at the time of purchase. The investments, consisting of certificates of deposit are recorded at cost, which approximates fair market value.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

1. Summary of Significant Accounting Policies (continued)

G. Assessment and Service Accounts Receivable

The District provides for uncollectible accounts receivable using the allowance method of accounting for bad debts. Under this method of accounting, a provision for uncollectible accounts is charged to earnings. The allowance account is increased or decreased based on past collection history and management's evaluation of accounts receivable. All amounts considered uncollectible are charged against the allowance account, and recoveries of previously charged off accounts are added to the allowance. As of the end of the year, the allowance for uncollectible accounts was as follows:

<u>Fund</u>	<u>Allowance for Doubtful Accounts</u>
Standby	\$ 508,534
Road	1,770,000
Water	10,177
Wastewater	4,414
Total Government-wide	<u>\$ 2,293,125</u>

H. Capital Assets

Capital assets, which include Land, Administrative Facilities and Equipment, Water Production and Distribution System, Wastewater Collection System, Road Improvements, Vehicles, and Machinery and Equipment are reported in the applicable governmental or business-type activities columns in the Government-wide financial statements. Items purchased or acquired are reported at historical cost or estimated historical cost. Contributed fixed assets are recorded as capital assets at estimated fair market value at the time received. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Water and Wastewater Improvements	7-39
Buildings and Improvements	7-39
Road Improvements	25
Machinery and Equipment	5-25
Vehicles	5

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

1. Summary of Significant Accounting Policies (continued)

I. Interfund Transactions

Transfers from one fund to another fund are reported as interfund receivable and payables if there is intent to repay that amount and if the debtor fund has the ability to repay the advance on a timely basis. Operating transfers represent legally authorized transfers from the fund receiving resources to the fund through which the resources are to be expended.

J. Accrued Leave

It is the District's policy to allow employees to accrue personal leave as earned up to a maximum of forty hours and to accrue sick leave as earned with limitation. Upon termination, employees are paid for accrued personal leave, but not for accrued sick leave.

K. Long-Term Debt

In the Government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental and business-type activities statement of net position.

L. Deferred Outflows and Inflows of Resources

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, provides guidance for reporting the financial statement elements of deferred outflows of resources, which represent the consumption of the District's net position that is applicable to a future reporting period, and deferred inflows of resources, which represent the District's acquisition of net position applicable to a future reporting period. GASB Statement No. 63 became effective for fiscal years beginning after December 15, 2011 and has been implemented in the financial statements.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. GASB Statement No. 65 is effective for fiscal years beginning after December 15, 2012 and has been implemented in these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

M. Recently Issued Accounting Pronouncements

In March 2018, the GASB issued GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The objective of GASB Statement No. 88 is to improve the consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt. This statement is effective for reporting periods beginning after June 15, 2018. GASB Statement No. 88 has been implemented in these financial statements.

2. Cash and Investments

The investment policies of the District are governed by State statute and an adopted District Investment Policy that includes depository contract provisions and custodial contract provisions. Major provisions of the District's Investment Policy include: depositories must be FDIC-insured Texas banking institutions; depositories must fully insure or collateralize all demand and time deposits; securities collateralizing time deposits are held by independent third-party trustees.

Cash – At year end, deposits were held by the District's depository bank in accounts that were secured at the balance sheet date by Federal Deposit Insurance Corporation (FDIC) coverage or by pledged collateral held by the District's agent bank in the District's name.

Investments - The District is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the District adhered to the requirements of the Act. Additionally, investment practices of the District were in accordance with local policies.

The Act determines the types of investments which are allowable for the District. These include, with certain restriction, (1) obligations of the US Treasury, certain US Agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) banker's acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) commercial paper.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

2. Cash and Investments (continued)

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Not all assets meeting the definition of an investment are required to be reported at fair value. Including among excepted investments are certain investments held by 2a7-like external investments pools. As detailed below the District has invested funds in specific 2a7-like external investment pools that are valued at amortized cost and not subject to the fair value hierarchy levels.

The District's investments at year end are shown below.

<u>Investment</u>	<u>Fair Value Level</u>	<u>Rating</u>	<u>Maturity</u>	<u>Fair Value</u>
Unrestricted- Money Market	1	AAA	1 Day	\$ 811,473
Restricted- Money Market	1	AAA	1 Day	\$ 638,757
TexPool	N/A	AAAm	1 Day	\$ 454,958

The District has restricted \$1,093,715 of investments in accordance with Texas Water Development Board (the "TWDB") note requirements for escrow and future debt service payments.

Analysis of Specific Cash and Investment Risks – GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and, if so, the reporting of certain related disclosures.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not significantly exposed to credit risk.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

2. Cash and Investments (continued)

Custodial Credit Risk – Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterpart or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

Concentration of Credit Risk – This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

Interest Rate Risk – This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to interest rate risk.

Foreign Currency Risk – This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

Investment Accounting Policy – The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

Public Funds Investment Pools – Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the Pool and other person who do not have a business relationship with the Pool and are qualified to advise the Pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least on nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio with one half of one percent of the value of its shares.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

2. Cash and Investments (continued)

The District's investments in Pools are reported at an amount determined by the fair value per share of the Pool's underlying portfolio, unless the Pool is 2a7-like, in which case they are reported at share value. A 2a7-like Pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

TexPool – The District invests in the Texas Local Government Investment Pool (TexPool), which is a local government investment pool that was established in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and operates under the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. The State Comptroller of Public Accounts oversees TexPool. Federated Investors, Inc. is the administrator and investment manager of TexPool under a contract with the State Comptroller. In accordance with the Public Funds Investment Act, the State Comptroller has appointed the TexPool Investment Advisory Board to advise with respect to TexPool. The board is composed equally of participants in TexPool Portfolios and other persons who do not have a business relationship with TexPool Portfolios and are qualified to advise in respect to TexPool Portfolios. The Advisory Board members review the investment policy and management fee structure. TexPool is rated AAAm by Standard & Poor's and operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. All investments are stated at amortized cost, which usually approximates the market value of the securities. The stated objective of TexPool is to maintain a stable average \$1.00 per unit net asset value; however, the \$1.00 net asset value is not guaranteed or insured. The financial statements can be obtained from the Texas Trust Safekeeping Trust Company website at www.ttstc.org.

3. Capital Assets

During the year the District used operating funds to reconstruct \$182,148 in Road Improvements and acquire \$349,194 in Water and Wastewater System Improvements and other supporting assets serving the District's residents. All of the District's facilities, other than Road Improvements, are being depreciated over their estimated useful lives. Depreciation in the amount of \$10,115 and \$674,776 has been charged to governmental activities and business-type activities, respectively. The majority of governmental activities capital assets are road and related improvements that will be conveyed to the County in the future.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

3. Capital Assets (continued)

	<u>1/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/2019</u>
<u>Governmental Activities:</u>				
Land	\$ 269,074	\$ -	\$ -	\$ 269,074
Road Improvements	1,475,268	182,148	(656,782)	1,000,634
Machinery & Equipment	70,077	-	-	70,077
Vehicles	10,278	-	-	10,278
Total	<u>1,824,697</u>	<u>182,148</u>	<u>(656,782)</u>	<u>1,350,063</u>
<u>Accumulated Depreciation:</u>				
Road Improvements	-	-	-	-
Machinery & Equipment	(41,996)	-	(8,059)	(50,055)
Vehicles	(7,194)	-	(2,056)	(9,250)
Total	<u>(49,190)</u>	<u>-</u>	<u>(10,115)</u>	<u>(59,305)</u>
Road Capital Assets (Net)	<u>\$ 1,775,507</u>	<u>\$ 182,148</u>	<u>\$ (666,897)</u>	<u>\$ 1,290,758</u>
<u>Business-Type Activities:</u>				
Land	\$ 176,166	\$ -	\$ -	\$ 176,166
W/WW Improvements	11,550,612	62,448	-	11,613,060
Buildings	422,599	39,485	-	462,084
Buildings-In Progress	-	58,872	-	58,872
Machinery & Equipment	740,562	125,213	-	865,775
Vehicles	372,685	63,176	-	435,861
Total	<u>13,262,624</u>	<u>349,194</u>	<u>-</u>	<u>13,611,818</u>
<u>Accumulated Depreciation:</u>				
W/WW Improvements	(4,636,107)	-	(548,822)	(5,184,929)
Buildings	(212,180)	-	(11,746)	(223,926)
Machinery & Equipment	(486,606)	-	(65,558)	(552,164)
Vehicles	(243,327)	-	(48,650)	(291,977)
Total	<u>(5,578,220)</u>	<u>-</u>	<u>(674,776)</u>	<u>(6,252,996)</u>
W/WW Capital Assets (Net)	<u>\$ 7,684,404</u>	<u>\$ 349,194</u>	<u>\$ (674,776)</u>	<u>\$ 7,358,822</u>

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

4. Long-Term Debt

On June 23, 2016, the District issued \$6,345,000 of revenue notes funded by a private placement with TWDB. The notes are payable to the TWDB from the proceeds of and are secured by a pledge of the net water and wastewater revenues of the District. The debt agreement with the TWDB requires certain deposits and reserves in place to cover future debt service payments. At December 31, 2019, the District was in compliance with these deposit and reserve requirements.

	Balance			Balance
<u>Bonds:</u>	<u>1/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/2019</u>
Revenue Bonds, Series 2016	\$ 5,570,000	-	(250,000)	\$ 5,320,000
Total Bond Indebtedness	\$ 5,570,000	\$ -	\$ (250,000)	\$ 5,320,000

Debt service requirements on long-term debt as of the end of the year are as follows:

<u>Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 260,000	\$ 180,999	\$ 440,999
2021	270,000	175,747	445,747
2022	275,000	169,672	444,672
2023	285,000	162,962	447,962
2024	295,000	155,666	450,666
2025-2029	1,625,000	634,039	2,259,039
2030-2034	1,895,000	317,319	2,212,319
2035-2039	415,000	17,098	432,098
Totals	\$ 5,320,000	\$ 1,813,502	\$ 7,133,502

5. Pension Plan

The District participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.

A. A brief description of the benefit terms is as follows:

- 1) All full- and part-time employees participate in the plan, regardless of the number of hours they work in a year. Temporary employees are not eligible for membership.
- 2) The plan provides retirement, disability and survivor benefits.
- 3) TCERS is a savings-based plan. For the District's plan, 5% of each employee's pay is deposited into his or her TCERS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 200%) and is then converted to an annuity.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

5. Pension Plan (continued)

- 4) There are no automatic COLAs. Each year, the District may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
- 5) Benefit terms are established under the TCDRS Act. They may be amended as of January 1 each year but must remain in conformity with the Act.

B. Membership information is shown in the chart below.

C. The district's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Bastrop County Water Control and Improvement District 2 contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the district and are currently 5%. Contributions to the pension plan from the district for 2018 are shown in the Schedule of Employer Contributions.

D. The most recent comprehensive annual financial report for TCDRS can be found at the following link, www.tcdrs.org.

Membership Information

Members	Dec. 31,	Dec. 31, 2018
Number of inactive employees entitled to but not yet receiving benefits:	0	1
Number of active employees:		12
Average monthly salary*:		\$3,697
Average age*:		43.37
Average length of service in years*:		7.50

Inactive Employees (or their Beneficiaries) Receiving Benefits

Number of benefit recipients:	0
Average monthly benefit:	\$0

**Averages reported for active employees.*

The District's net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

5. Pension Plan (continued)

Actuarial Assumptions – The following is a description of the assumptions used in the December 31, 2018 actuarial valuation analysis for the District.

Economic Assumptions - TCDRS system-wide economic assumptions:

Real rate of return	5.25%
Inflation	2.75%
Long-term investment return	8.00%

The assumed long-term investment return of 8% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 8% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.25% (made up of 2.75% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Employer-specific economic assumptions:

Growth in membership	0.00%
Payroll growth for funding calculations	0.00%

Discount Rate – The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

5. Pension Plan (continued)

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years. The discount rate used is 8.1%.

Changers in Net Pension Liability/(Asset)

	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability (Asset)</u>
Balances as of December 31, 2017	\$ -	\$ -	\$ -
Service Cost	59,781		59,781
Interest on Total Pension Liability	4,842		4,842
Effect of Plan Changes	-		-
Effect of Economic/demographic gains or losses	(4,797)		(4,797)
Effect of Assumptions Changes or Inputs	-		-
Refund of Contributions	-	-	-
Benefit Payments	-	-	-
Administrative Expenses		(52)	52
Member Contributions		25,916	(25,916)
Net Investment Income		701	(701)
Employer Contributions		36,853	(36,853)
Other	-	1,870	(1,870)
Balances as of December 31, 2018	<u>\$ 59,826</u>	<u>\$ 65,288</u>	<u>\$ (5,462)</u>

Sensitivity Analysis – The following presents the net pension liability calculated using the discount rate of 8.10%, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

5. Pension Plan (continued)

Pension Expense

	<u>1/1/2018- 12/31/2018</u>
Service Cost	\$ 59,781
Interest on Total Pension Liability	4,842
Effect of Plan Changes	-
Administrative Expenses	52
Member Contributions	(25,916)
Expected Investment Return (Net)	(2,565)
Recognition of Deferrer Inflows/Outflows of Resources	-
Recognition of Economic/Demographic Gains or Losses	(436)
Recognition of Assumption changes or Inputs	-
Recognition of Investment Gains or Losses	373
Other	(1,870)
Pension Expense	<u>\$ 34,261</u>

As of December 31, 2018, the Deferred Inflows and Outflows of Resources are as follows:

	<u>Deferred Inflows</u>	<u>Deferred Outflows</u>
Differences between Expected and Actual Experience	\$ 4,360	\$ -
Changes of Assumptions	-	-
Net Difference between Projected and Actual Earnings	-	1,491
Contribution made Subsequent to Measurement Date	-	47,541

Amounts currently reported as Deferred Outflows and Deferred Inflows of Resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

2019	\$ (63)
2020	(63)
2021	(63)
2022	(64)
2023	(436)
Thereafter	(2,181)

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

6. Risk Management

The District is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During the year, the District obtained liability coverage to address this risk.

7. Commitments and Contingencies

The District leases certain office equipment under various operating leases which expire on various dates through 2022. The leases had initial terms of one to five years. Total rent expense was \$13,003. Future minimum annual rentals under noncancelable leases were \$5,422 per year for 2020-2021 and \$4,067 for 2022.

8. Estimates

The preparation of financial statements in accordance with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

9. Subsequent Events

The District has evaluated subsequent events as of March 31, 2020, the date the financial statements were available to be issued.

10. Reconciliation of Government-wide and Fund Financial Statements

Amounts reported for governmental activities in the statement of net position are different because:

Governmental Funds Total Fund Balances	\$ 675,553
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	1,290,758
Obligation to transfer roads to county are not financial uses and, therefore, are not reported in the funds	<u>(1,000,634)</u>
Total Net Position	<u>\$ 965,677</u>

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

10. Reconciliation of Government-wide and Fund Financial Statements (continued)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental Funds Excess of Revenues over Expenditures	\$ 526,888
Governmental funds report capital outlays as expenditures	
however, in the Statement of Activities, the cost of those assets is	
allocated over their estimated useful lives as depreciation expense	
or losses on road conveyances	
Capital Outlay	182,148
Depreciation Expense	(10,115)
Loss on Road Conveyance Obligation	<u>(182,148)</u>
Change in Net Position	<u>\$ 516,773</u>

11. Prior Period Adjustment

Due the District's adoption of a retirement plan with Texas County and District Retirement System in 2018, the 2019 beginning balance of Deferred Outflows of Resources had to be recorded as a prior period adjustment. This amounted to an increase in the beginning Net Position of the District's Water/Wastewater Proprietary Fund in the amount of \$36,853. The actuarial study conducted for Texas County and District Retirement System that determined this balance was not available at the time the District's 2018 financial statements were issued.

REQUIRED SUPPLEMENTARY INFORMATION

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****STANDBY FUND****BUDGET AND ACTUAL****FOR THE YEAR ENDED DECEMBER 31, 2019**

	ORIGINAL BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Standby Charges	\$ 5,000	\$ 3,407	\$ (1,593)
Interest and Other	5,000	3,537	(1,463)
TOTAL REVENUES	10,000	6,944	(3,056)
<u>EXPENDITURES</u>			
Service Operations			
Salary Allocation	-	-	-
Operations	-	-	-
Repairs and Maintenance	-	50,960	(50,960)
Contract Services	-	-	-
Consumable Supplies	-	-	-
Professional Fees	5,000	8,825	(3,825)
Office	5,000	6,197	(1,197)
Insurance	-	-	-
TOTAL EXPENDITURES	10,000	65,982	(55,982)
Excess (Deficit) of			
Revenues over Expenditures	-	(59,038)	(59,038)
<u>FUND BALANCE</u>			
Beginning of Year	146,625	146,625	-
End of Year	<u>\$ 146,625</u>	<u>\$ 87,587</u>	<u>\$ (59,038)</u>

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ROAD FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019**

	ORIGINAL BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Road Assessment Fees	\$ 1,244,000	\$ 1,328,741	\$ 84,741
FEMA Grants	-	-	-
Interest and Other	183,200	118,516	(64,684)
TOTAL REVENUES	1,427,200	1,447,257	20,057
<u>EXPENDITURES</u>			
Service Operations			
Salary Allocation	166,500	141,765	24,735
Operations	233,600	208,023	25,577
Repairs and Maintenance	20,500	-	20,500
Contract Services	160,000	65,725	94,275
Consumable Supplies	130,000	27,492	102,508
Professional Fees	158,000	204,643	(46,643)
Office	18,550	20,969	(2,419)
Insurance	500	10,566	(10,066)
Capital Expenditures	559,000	182,148	376,852
TOTAL EXPENDITURES	1,446,650	861,331	585,319
Excess (Deficit) of			
Revenues over Expenditures	(19,450)	585,926	605,376
<u>FUND BALANCE</u>			
Beginning of Year	2,040	2,040	-
End of Year	\$ (17,410)	\$ 587,966	\$ 605,376

The accompanying notes are an integral part of these financial statements.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
SUPPLEMENTARY INFORMATION

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
INDEX OF SUPPLEMENTAL SCHEDULES REQUIRED
BY THE TEXAS WATER COMMISSION
FOR THE YEAR ENDED DECEMBER 31, 2019

(Schedules included are checked; explanatory notes are provided for omitted schedules).

- ☒ Schedule of Services and Rates
- ☒ Schedule of General Fund Expenditures
- ☒ Temporary Investments
- ☐ Analysis of Taxes Levied and Receivable
 - None
- ☒ General Long Term Debt Service Requirements by Years
- ☒ Analysis of Changes in General Long Term Debt
- ☒ Comparative Schedule of Revenues and Expenditures – All Funds
- ☒ Board Members, Key Personnel, and Consultants

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
SERVICES AND RATES
DECEMBER 31, 2019

1. Services Provided by the District:

Retail Water Roads
 Retail Wastewater

2. Retail Rates Based on 5/8" Meter

			Flat	Rate per first	Rate per add'l
	Minimum	Minimum	Rate	1000 Gallons	1000 Gallons
	Charge	Usage	Y/N	Over Minimum	Over Minimum
Water:	\$ 34.50	-0-	N	\$ 4.73	\$ 4.73-8.32
Wastewater:	\$ 88.00	-0-	Y	\$ -0-	\$ -0-
Surcharge:	8.50				

Total water and wastewater charges per 10,000 gallons usage: \$ 186.75

3. Retail Service Provided: Number of retail water and/or wastewater connections.

			Inactive
	Active	Active	Connections
	Connections	ESFC	(ESFC)
Single Family & Total	1,964	1,964	0

4. Total Water Consumption During the Fiscal Year:

Gallons pumped into system: 142,815,443
 Gallons billed to customers: 128,477,627

5. Standby Fees: The District ceased assessing standby fees after 2017.

6. Anticipated sources of funds to be used for debt service payments: Water & Wastewater Revenue

7. Location of District:

The District is located entirely within Bastrop County.
 The District is located partially within the City of Bastrop.
 The District is located partially within the City of Bastrop ETJ.
 The general membership of the Board is not appointed by an office outside the District.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**SCHEDULE OF EXPENSES BY FUND
YEAR ENDED DECEMBER 31, 2019**

	W/WW FUND	STANDBY FUND	ROAD FUND	TOTALS
Personnel (including benefits)	\$ 758,678	\$ -	\$ 141,765	\$ 900,443
Professional Fees				
Audit	16,320	1,200	6,480	24,000
Engineering	19,490	1,440	154,760	175,690
Legal	19,910	3,865	30,875	54,650
Appraisal	-	-	-	-
	55,720	6,505	192,115	254,340
Contracted Services				
Accounting	31,552	2,320	12,528	46,400
Repairs	-	-	65,725	65,725
	31,552	2,320	78,253	112,125
Administrative				
Director Salaries and Payroll Taxes	-	-	-	-
Insurance	44,000	-	10,566	54,566
Office Supplies	74,880	-	20,969	95,849
Other	200,214	6,197	-	206,411
	319,094	6,197	31,535	356,826
Maintenance				
Repairs and Maintenance	120,778	50,960	208,023	379,761
Supplies	143,729	-	27,492	171,221
Utilities	67,697	-	-	67,697
	332,204	50,960	235,515	618,679
Capital Expenditures	-	-	182,148	182,148
Depreciation	674,775	-	10,115	684,890
Interest	185,349	-	-	185,349
TOTAL EXPENDITURES	\$ 2,357,372	\$ 65,982	\$ 871,446	\$ 3,294,800

Number of persons employed by the District: 12
(Does not include independent contractors or consultants)

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

TEMPORARY INVESTMENTS

DECEMBER 31, 2019

FUNDS	IDENTIFICATION OR CERTIFICATE NUMBER	INTEREST RATE	MATURITY DATE	BALANCE AT END OF YEAR	ACCRUED INTEREST RECEIVABLE AT END OF YEAR
<u>WATER FUND</u>					
Money Market	831041	Variable	N/A	\$ 638,757	-
Money Market	2065076	Variable	N/A	71,189	-
Money Market	2134385	Variable	N/A	594,524	-
Money Market	573543	Variable	N/A	145,760	-
State Investment Pool	7966400001	Variable	N/A	454,958	-
State Investment Pool	7966400002	Variable	N/A	921,221	-
Total				<u>2,826,409</u>	<u>-</u>
TOTALS - ALL FUNDS				<u><u>\$ 2,826,409</u></u>	<u><u>\$ -</u></u>

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**GENERAL LONG TERM DEBT SERVICE REQUIREMENTS-BY YEARS
YEAR ENDED DECEMBER 31, 2019**

DUE DURING FISCAL YEARS ENDING	ANNUAL REQUIREMENTS FOR SERIES 2016		
	TOTAL PRINCIPAL DUE	TOTAL INTEREST DUE	TOTAL PRINCIPAL AND INTEREST DUE
2020	260,000	180,999	440,999
2021	270,000	175,747	445,747
2022	275,000	169,672	444,672
2023	285,000	162,962	447,962
2024	295,000	155,666	450,666
2025	305,000	147,318	452,318
2026	315,000	137,954	452,954
2027	325,000	127,685	452,685
2028	335,000	116,538	451,538
2029	345,000	104,544	449,544
2030	355,000	91,814	446,814
2031	365,000	78,395	443,395
2032	380,000	64,270	444,270
2033	390,000	49,259	439,259
2034	405,000	33,581	438,581
2035	415,000	17,098	432,098
2036	-	-	-
	<u>\$ 5,320,000</u>	<u>\$ 1,813,502</u>	<u>\$ 7,133,502</u>

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**GENERAL LONG TERM DEBT SERVICE REQUIREMENTS-BY YEARS
YEAR ENDED DECEMBER 31, 2019**

DUE DURING FISCAL YEARS ENDING	ANNUAL REQUIREMENTS FOR ALL SERIES		
	TOTAL PRINCIPAL DUE	TOTAL INTEREST DUE	TOTAL PRINCIPAL AND INTEREST DUE
2020	260,000	180,999	440,999
2021	270,000	175,747	445,747
2022	275,000	169,672	444,672
2023	285,000	162,962	447,962
2024	295,000	155,666	450,666
2025	305,000	147,318	452,318
2026	315,000	137,954	452,954
2027	325,000	127,685	452,685
2028	335,000	116,538	451,538
2029	345,000	104,544	449,544
2030	355,000	91,814	446,814
2031	365,000	78,395	443,395
2032	380,000	64,270	444,270
2033	390,000	49,259	439,259
2034	405,000	33,581	438,581
2035	415,000	17,098	432,098
2036	-	-	-
	<u>\$ 5,320,000</u>	<u>\$ 1,813,502</u>	<u>\$ 7,133,502</u>

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

ANALYSIS OF CHANGES IN GENERAL LONG TERM DEBT YEAR ENDED DECEMBER 31, 2019

	SERIES 2016	TOTALS
Interest Rate	1.15- 4.12%	
Dates Interest Payable	6/1 : 12/1	
Maturity Dates	12/1/2035	
Bonds at Beginning of Year	\$ 5,570,000	\$ 5,570,000
Bonds Sold During the Year	-	-
Bonds Defeased During the Year	-	-
Retirements During the Year	(250,000)	(250,000)
Bonds at End of Year	<u>\$ 5,320,000</u>	<u>\$ 5,320,000</u>
Interest Paid During the Year	\$ 185,349	\$ 185,349
Change in Accrued Interest	-	-
Interest Expense	<u>\$ 185,349</u>	<u>\$ 185,349</u>
Paying Agent	TWDB	
	<u>Revenue Bonds</u>	
Bond Authority:		
Bonds	\$ 7,090,000	(a)
Amount Issued	\$ 7,090,000	
Remaining To Be Issued	\$ -	
Debt Service Fund Cash and Temporary Investments balances as of December 31, 2019		<u>\$ 454,958</u>
Average annual debt service payment (principal & interest) for remaining term of all debt		<u>\$ 419,618</u>

(a) Since the District has no taxing authority, it has no specific standing authorization to issue bonds.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - ALL FUNDS
FOR THE FIVE YEARS ENDED DECEMBER 31, 2019**

	AMOUNTS				
	2019	2018	2017	2016	2015
<u>REVENUES</u>					
Water and Wastewater Service	2,121,670	2,065,669	1,844,975	1,853,629	1,780,463
Tap Connection Fees	467,329	673,394	469,814	496,397	341,481
Debt Service Reserve Fee	160,173	152,069	143,542	45,984	-
Standby Charges	3,407	21,090	47,150	48,665	28,512
Road Assessment Fees	1,328,741	1,205,250	919,061	736,217	741,066
FEMA Grants	-	10,837	336,399	88,190	-
Interest and Other	202,277	234,632	298,659	104,934	485,718
TOTAL REVENUES	4,283,597	4,362,941	4,059,600	3,374,016	3,377,240
<u>EXPENDITURES</u>					
Salary Allocation	900,443	874,960	690,772	663,350	558,296
Operations	475,934	655,488	528,467	503,304	584,587
Repairs and Maintenance	171,738	318,910	100,275	102,076	362,498
Contract Services	65,725	590,420	211,026	51,629	8,464
Consumable Supplies	171,221	258,889	357,851	172,396	-
Professional Fees	300,740	215,542	192,991	238,115	319,028
Office	102,046	77,358	51,916	75,359	88,690
Insurance and Other	54,566	36,147	26,697	29,573	36,310
Capital Expenditures	182,148	630,101	661,618	281,926	873,170
Depreciation	684,890	714,522	649,339	589,825	232,098
Interest	185,349	188,902	191,964	91,532	27,635
TOTAL EXPENDITURES	3,294,800	4,561,239	3,662,916	2,799,085	3,090,776
Excess (Deficit) of					
Revenues over Expenditures	<u>988,797</u>	<u>(198,298)</u>	<u>396,684</u>	<u>574,931</u>	<u>286,464</u>
TOTAL ACTIVE RETAIL WATER CONNECTIONS	<u>1,964</u>	<u>1,740</u>	<u>1,644</u>	<u>1,556</u>	<u>1,475</u>
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	<u>698</u>	<u>698</u>	<u>648</u>	<u>605</u>	<u>569</u>

PERCENT OF REVENUES				
2019	2018	2017	2016	2015
50%	47%	45%	55%	53%
11%	15%	12%	15%	10%
4%	3%	4%	1%	0%
0%	0%	1%	1%	1%
31%	28%	23%	22%	22%
0%	0%	8%	3%	0%
5%	5%	7%	3%	14%
100%	100%	100%	100%	100%
21%	20%	17%	20%	17%
11%	15%	13%	15%	17%
4%	7%	2%	3%	11%
2%	14%	5%	2%	0%
4%	6%	9%	5%	0%
7%	5%	5%	7%	9%
2%	2%	1%	2%	3%
1%	1%	1%	1%	1%
4%	14%	16%	8%	26%
16%	16%	16%	17%	7%
4%	4%	5%	3%	1%
77%	105%	90%	83%	92%
23%	-5%	10%	17%	8%

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**BOARD MEMBERS, KEY PERSONNEL, AND CONSULTANTS
YEAR ENDED DECEMBER 31, 2019**

DISTRICT MAILING ADDRESS: PO Box 708, Bastrop, Texas 78602

DISTRICT BUSINESS TELEPHONE NUMBER: (512) 321-1688

LIMITS ON FEES OF OFFICE THAT A DIRECTOR MAY RECEIVE DURING A FISCAL YEAR: \$7,200

<u>NAMES AND ADDRESSES</u>	<u>TERM OF OFFICE</u>	<u>SALARY FYE 12/31/19</u>	<u>REIMBURSEMENTS FYE 12/31/19</u>	<u>TITLE AT YEAR END</u>
<u>DIRECTORS</u>				
Mary Beth O'Hanlon	Elected 5/18-5/22	\$ -	\$ -	President
Bruce Carmack	Elected 5/18-5/22	-	-	Vice-President
Scott Ferguson	Appointed 8/18-5/20	-	-	Secretary
Sam Kier	Elected 5/18-5/22	-	-	Treasurer
Karen Pinard	Elected 5/16-5/20	-	-	Director
		<u>\$ -</u>	<u>\$ -</u>	

CONSULTANTS

McLean & Howard	\$ 31,775	\$ -	Attorney
Judy Osborn	\$ 675		Attorney
McCreary Veselka Bragg & Allen	\$ 22,200		Attorney
Befco Engineering	\$ 175,690	\$ -	Engineer
Municipal Accounts & Consulting	\$ 46,400	\$ -	Accountant
West, Davis & Company	\$ 24,000	\$ -	Auditor

Agenda

Items # 11

General Manager's Report

BOARD OF DIRECTORS
BASTROP COUNTY WCID NO. 2

General Manager's Update

April 16, 2020

11a. Status of TTHM compliance:

We have received test results back from testing the smaller well and the water has shown to be a pure and excellent quality water. There was zero DBPs, even after a 2-day hold to allow for sedimentation or quality changes, there was none. All samples submitted, came back wonderful!

Our next step is to test the larger well, which we will have to get a drilling company to install a temporary pump into. The larger 20" casing will give us a greater flow opportunity but as a worse (better) side, the one tested has an 8" casing, which with a jetted style motor and going a little deeper in the aquifer thru a shale layer, we could get upwards of 400 gpm possibly. At present time, it only has 110 gpm capability and is a shallow well but the GW District feels we are already pulling some excellent water.

I am talking to one of our contractors about the complexity of the line and running up the ROW for just about the entire project. I believe we will have some issues with getting easements in one particular area, so I am preparing for worse case using the ROW. We will be posting an RFP to take bids for the construction of a transmission line, from the well area to our station. We will keep the chlorine on-site at our current station and pump the raw water into the station, to blend and be treated. This water will be pumped thru Aqua WSC area, so we will have to work with them as well but being a non-potable transmission only, I don't foresee any issues from them or TCEQ.

BOARD OF DIRECTORS
BASTROP COUNTY WCID NO. 2

We will also be getting with Befco, to have them draw up the plans and measurements for the specs of the line, to be published for the RFP. The GW District agrees that doing this, will be our best bet and we can abandon the current THM well or have it used as a non-potable fill line only. This can be discussed more in the future as we move forward.

11b. Update on district water plants and lift stations:

The tank painting and construction project for Station 1 has started. They have brought in materials and started the exterior remodel portion to the ground storage tank.

11c. Water/Wastewater maintenance & improvement projects update:

No updates at this time. We have chosen to halt all future Capital projects until we move past the Covid-19 issue, other than the current water tank project being tasked.

11d. Roads maintenance & improvement projects update:

Currently the road crews are pushing ahead with maintenance, pot holes and ditches. We are short 1 person so our new hire Travis, has been helping until we can get it filled in.

New Road Construction: WJC has started construction and has 3 roads just about finished, those being Mokulua, Kipapa and Waimalu. They are cleaning the edges up and getting the culvert work finalized. They have also started installing culverts on the 2nd batch along Keawakapu. We have conducted the first walk thru with County and Engineering, and all work to date has been acceptable. Mel is hoping to start paving on the

BOARD OF DIRECTORS
BASTROP COUNTY WCID NO. 2

Unit 3 roads, when he starts the paving season off of Lovers Lane in the May area.

11e. Employee update:

We have hired a PT position for the office. We initially had offered 2 people the positions on a PT basis so we could see how it worked out, one never showed up to complete the process. Mike came aboard and has been doing a great job in the position. He has picked up on things quickly and Alma has had him going thru old files to find discrepancies or accounts that haven't been followed up on correctly.

11f. Convention Center update for future meetings

The CC has cancelled all meetings until July 15th. This is 1 day before our July meeting, so at this point, we will have to conduct the May, June & July meetings using this video format. Unless Tony has a better or different recommendation, we wouldn't be able to post the agenda for an in-person meeting for July, then by some chance, the cancellation with the City gets extended. I think we are safer scheduling the next 3 months by tele-video conference.

Agenda

Item # 13

District's Policies
relating Assessment of
late Fees and Lien Fees
associated with a
Customer's Failure to
Timely Pay Annual Road
Fees

Road Statement Penalty Relief Due to Reasonable Cause

Reasonable Cause is based on all the facts and circumstances in your situation. We will consider any reason which establishes that you used all ordinary business care and prudence to meet your statement obligations but were nevertheless unable to do so.

Typical Situations

The District will consider any **sound reason** for failing to pay an annual statement(s) when due. Sound reasons, if established and verified, include:

- Fire, casualty, natural disaster or other disturbances
- Death, serious illness, incapacitation or unavoidable absence of the member or immediate family
- Established Military member inside of transfers, that leaves receiving mail unsustainable
- Other reason which establishes that you used all ordinary business care and prudence to meet your obligations but were nevertheless unable to do so

Note: A lack of funds, in and of itself, is not reasonable cause for failure to file or pay on time.

Facts Establishing Reasonable Cause

Facts we need in order to determine Reasonable Cause:

- What happened and when did it happen?
- What facts and circumstances prevented you from paying your statement(s) during the period of time you had?

- How did the facts and circumstances affect your ability to pay your statement(s) and/or perform your other day-to-day responsibilities?
- Once the facts and circumstances changed, what actions did you take to pay or make arrangements for your statement(s)?
- In the case of a Corporation, Estate or Trust, did the affected person or a member of that individual's immediate family, have sole authority to execute decisions for the account(s)?

Documents You May Need

Most reasonable cause explanations require that you provide documentation to support your claim, such as:

- Hospital or court records or a letter from a physician to establish illness or incapacitation, with specific start and end dates
- Documentation of natural disasters or other events that prevented compliance
- All documents submitted will be verified

Call the Phone Number on Your Statement

Is the information on your statement(s) correct? If there is an issue you can resolve with your statement(s), a penalty might not be applicable. Call the phone number on your statement(s) either to resolve the issue or to request penalty relief due to reasonable cause, if you feel you qualify and have the necessary supporting documentation. We may ask you to mail or bring your written statements and supporting documentation to us.

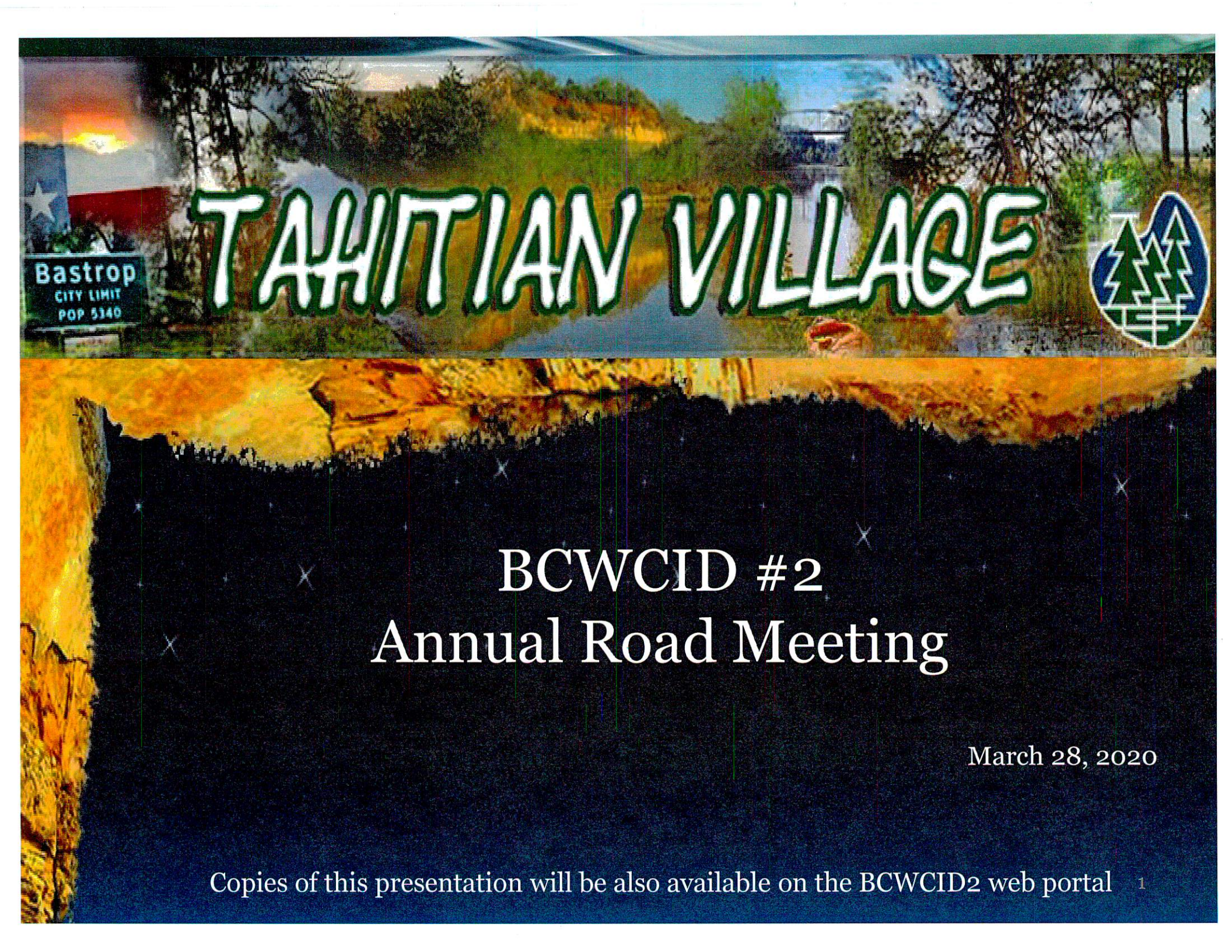
Final Decision

The Board of Directors for Bastrop County WCID #2 reserves the right to have the final decision on any and all requests and reserves the right to refuse and all requests. Statements are issued on January 1st and due by December 31st. Payment plans are available, please inquire to the office for assistance by calling 512-321-1688.

Agenda

Item # 15

5 Year Road Plan



TAHITIAN VILLAGE

BCWCID #2 Annual Road Meeting

March 28, 2020

Copies of this presentation will be also available on the BCWCID2 web portal 1



Recognizing of Dignitaries and Invitees

- Judge Paul Pape, Bastrop County
- Mel Hamner ~ Commissioner, Bastrop County
- Connie Schroeder ~ Mayor, City of Bastrop
- Trey Job ~ Interim City Manager, City of Bastrop
- Joseph Willrich ~ PE, BEFCO Engineering



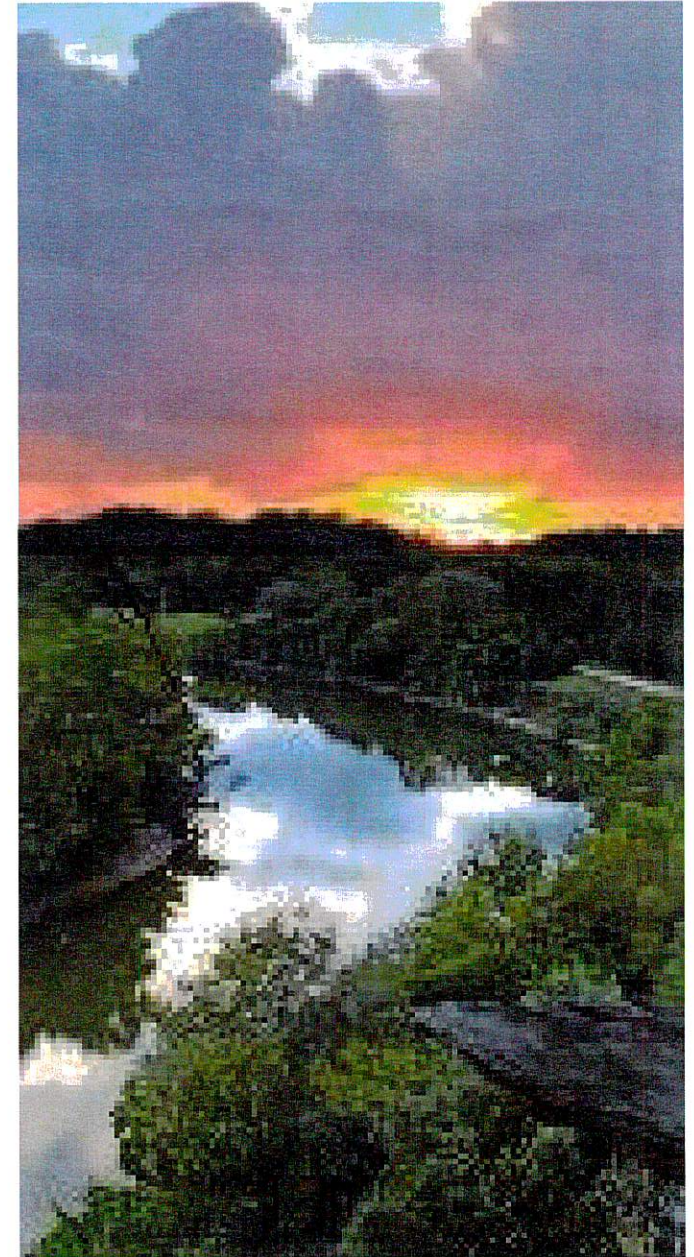
BCWCID #2 Road Committee Volunteers & Unit Assignments

- Gwen Winter– Unit 1
- JoAnne Egitto - Unit 2 and Vice-Chair
- VACANT- Unit 3
- Don Fee – Unit 4
- Kathleen Newton – Unit 5

THANK YOU FOR YOUR SERVICE!!

Presentation Overview

- Accomplishments/Updates Since Last Meeting
 - FEMA Reimbursement – Owed \$360K from FEMA. We have received \$98k to date.
 - 4.8 miles & 137 Homes completed
 - 2.6Mi & 98 Homes under construction currently
- Building FY 2021-26 Plan
 - FY = Oct 1 – Sep 30





First 40+ years

Tahitian Established in the 70's All Platted and Road Designs Approved

- All Arterial Roads Completed
- 52% of All Roads Completed 31.5 Miles of 61 Miles
- 72% of Resident's Homes on Completed Roads as at January 1, 2020
 - Up 4.5% from last year's presentation
 - Cost of Materials Increased 5% in 2020
- Use of Contractors to build roads faster; and then County completes chip seal
 - County has limited Resources but saves District Approx. \$50-60K per Mile on Completion
- Funded Via Road District Statute (Road Fees)
 - \$18 per lot per Month .. \$204 per year
 - \$21 Max by Current Statute Updated 2017 by the BCWCID2 Board
 - All lots (Vacant & Occupied) are responsible for paying fees by statute
 - 2020 - 75% of Road Fees collected to be used for Road Construction and 25% for Road Maintenance, same as 2019 funding.



Road Construction Process

- Road selection has been prioritized by highest home density
 - Home Density is defined by the highest # of homes per feet of street where the smallest Home Density factor = the highest density of homes
 - 10 homes/1000 feet of street (or 100 Home Density) is prioritized above 4 homes/1000 feet of street (or 250 Home Density)
- Other Factors Used for Selection
 - Feeder Streets where multiple highly populated roads feed thru a lesser populated road
 - Emergency Access /Bus Routes
 - High Risk Roads - IE: elevation/slope, single lanes and drainage,
 - Logical groupings for efficiency & completeness, which saves the District funds
- Roads, once completed, will be accepted by County after walk-thru, approval and following the warranty period.



2019 Financials for Road Construction/Road Maintenance

- The District collected \$1.056M in annual road fees.
- Costs of Roads in High Density Areas are more expensive per mile due to extra cost per driveway
- In 2019, roads were constructed with the use of contracted labor, WCID2 labor and support of the Bastrop County via Interlocal Agreements.
- Projected road fees and FEMA reimbursements will be used to fund 2020 chip seal & road construction.
- A financial analysis will be available on the website once our final 2019 audit is completed, expected in April.



Major Road Maintenance – 2019 List

Motor Grader Work, Majority Also Rolled

- We had a total of 63 roads that were in the maintenance work completed for the year. **
- We used 3,414 total tons of material (reclaimed concrete or flex base) and covered/maintained/graded over 32,000' (6-miles) of roadway in 2019. There was also over 6,000' of ditch work done on these roads. **

This is a major 1st year accomplishment for our 2-person road crew!

Thank you for all your hard work!

****This does not include new construction or the chip sealing/prepping that was completed****



Key Factors & Data used in building the Oct 2020/Sept 2025 - 5 Year Plan

- Updated Density Figures
 - Road Committee reviewed and inventoried all roads late 2019 & early 2020
 - Engineering surveys completed for Year 1 locked roads and construction started February 2020
 - First 3 years locked for planning & engineering purposes
 - Last 2 years are subject to be changed, based on new builds, criteria or density changes
- Bastrop WCID2 5-year Road Plan by Road Committee and BEFCO
 - Streets Paved (by Feet)
 - Streets Not Paved (by Feet)
- List of Active Water Meters (Updated with New Home Builds in 2019)
 - # of Houses on Paved & Unpaved streets
- Bastrop ISD Bus Routes
- BCWCID2 Maps (Updated with New Road Paved Data)
 - Connection to County/City Roads
 - Collector Streets
 - Feeder Streets; which are streets used to get from a smaller to a larger road.
- Roads added when it was logical to add to complete an area



2020 Road Construction and Maintenance Priorities

- Road Fees cover Road Construction
 - Chip Seal & Completion of 'In Process' Roads to Start May/June
 - Road base material cost projected to remain locked for 2020
 - Current Estimate at \$265K/mile with Engineering
 - Cost of oil for chip seal is still a variable with the County
- Flood repairs from 2019 prior in the District are 100% complete. We are still waiting on some of the FEMA reimbursements to be paid out.
- We have received \$93k to date from FEMA.
- 2 District employees full time on road maintenance
 - Team to Use County Equipment (Grader, Roller & Water Tanker) with ILA
 - State certified operator training offered at no cost from County and TXLAP sources
 - Improve Maintenance Process & Assist in Construction
 - Unfinished roads will be prioritized to be graded and rolled

Thank you Bastrop County Pct #1 For this Great Opportunity!



2019 Road Summary

- In 2019, the following 31 roads were conveyed to the Bastrop County: Ulupau Circle , Kalama Drive, Kai Court, Lamaloa Lane, N & S Kaupo Drive, Konhuanui Lane, Kalapu Court, Kamaiki Drive, Pahoiki Lane, Kimo Court, Kaena Lane, Huelo Court, Awehi Lane, Papaloa Lane, N & S Kanaio Drive, Kokomo Lane, Upola Court, Haloomaile Lane, Kou Court, Ahumoa Drive, Papawai Drive, Kaliu Court, Ohana Court, Pele Court, Puu Waa Waa Lane, E & W Maunalua Drive, Kaenapapa Lane, Haou Court, Kulua Court, N. Pahihi and Koae Court.
- In 2019, \$312K was spent on road maintenance.
- By Approving the Plan at the annual road meeting, the 1992 Master plan is updated and also communicated to the District residents, the Bastrop County and Bastrop City for the change in road inventory, roads to be reconstructed in 2020, future plans and cost estimates to complete.
- Most recent estimate of costs to complete the project for 100% conveyance of all roads to Bastrop County or Bastrop City is \$5.25 Million.

Proposed Road Projects – Oct 2019/ Sep 2020 (This Year)

October 2019 - September 2020 (Year 1) - Start 2019 Finish 2020												
Unit		Collector Road	Total Paved		Street	Length of Unpaved Road Measured by Feet	Homes	Feet Between Homes Being Paved	Avg Home Density of Roads to Be Paved, serviced by feeder	Previous 5 Year Planned Date to Pave	Bus Route Y/N	Comments
2		Collector	1100		Pahalawe Lane	1100	4	275	214	2018/2019	Yes	IN PROCESS FOR 2020
2			1740		Kaapahu	1740	10	174		2018/2019	No	IN PROCESS FOR 2020
5		Feeder	900		Mokulua Lane	3230	13	69		2018/2019	1 stop	IN PROCESS FOR 2020
5			700		Waimalu	700	5	140		2018/2019	No	IN PROCESS FOR 2020
5			420		Kipapa	420	2	210	118		No	IN PROCESS FOR 2020
3		Feeder	1771		Keawakapu	1771	5	354		2018/2019	No	IN PROCESS FOR 2020
3			500		Kaaleku Ln	500	5	100		2018/2019	Yes	IN PROCESS FOR 2020
3			650		Ninole Ct	650	13	50		2020/2023	No	IN PROCESS FOR 2020
3			850		Waianae Ct	850	13	65	96	2020/2024	No	IN PROCESS FOR 2020
5		Feeder	2200		Keanahaluulua Ln	2200	12	183		2018/2019	No	IN PROCESS FOR 2020
5			130		Kapapa	130	2	65		Not Planned	No	IN PROCESS FOR 2020
5			300		Nuapia	300	3	100		Not Planned	No	IN PROCESS FOR 2020
5			520		Kaimuki	520	1	520	206	Not planned	No	IN PROCESS FOR 2020
5			350		Olomana	350	1	350		Not planned	No	IN PROCESS FOR 2020
4			450		Kauai Ct	450	3	150		2019/2020	No	IN PROCESS FOR 2020
4			750		Anahulu Lane	900	5	150		2019/2020	No	IN PROCESS FOR 2020
4			200		Oah Ct	200	3	67		2019/2020	No	IN PROCESS FOR 2020
Total			13531			Homes Paved	80					
WD/CT	2.56											

2.56 miles of Committed Roads for 2020

Proposed Road Projects – Oct 2020 / Sep 2021

October 2020 - September 2021 (Year 2) Locked											
Unit		Collector Road	Total Paved	Street	Length of Unpaved Road Measured by Feet	Homes	Feet Between Homes Being Paved	Avg Home Density of Roads To Be Paved; serviced by feeder	Previous 5 Year Planned Date to Pave	Bus Route Y/N	Comments
1		Feeder	700	Kawela	700	2	350	143	2019/2020	No	Off Kamakoa
1			200	Mahina (W. Lai)	225	5	45		2019/2020	No	
1			550	Lihue (E. Lai)	300	3	100		2019/2020	No	Off Kawela
1			830	E & W Kamoī	830	8	104		2019/2020	No	Off Kawela
4			3380	Kaelepulu Dr	5350	26	130		2019/2020	No	Only pave the 3150 ft starting at Akaloa, not the 2200 from MokuManu. Between Akaloa & MokuManu
4			800	Keaau Ct	800	5	160		2021/2022		Off Wahane
4		Feeder	1250	Nanakuli Dr	1250	5	250	205	2021/2022	No	Off Wahane
			400	Kaupa Ct	400	2	200				
Total			8110		Homes Paved	56					
WD/CT	1.54										

1.54 miles of Committed Roads Under 2019-2024 Road Plan

Proposed Road Projects – Oct 2021/ Sep 2022

October 2021 - September 2022 (Year 3 LOCKED)

Unit	Collector Road	Total Paved	Street	Length of Unpaved Road Measured by Feet	Homes	Feet Between Homes Being Paved	Avg Home Density of Roads To Be Paved; serviced by feeder	Previous 5 Year Planned Date to Pave	Bus Route Y/N	Comments
1		1030	Honopu Dr	1030	4	258				Connects Mauna Kea to Kula Ct
1		350	Kula Ct	350	4	88	159			
1		530	Keo Kea	530	6	88				
1		460	Keamuku Ct	760	6	127				
1		360	Ewa Ct	360	1	360	204			Added with Keamuku Ct
2	Feeder	1000	Onini	1000	5	200	270	2021/2025	No	Off Kaanapali
2		350	Kolo Ct	350	1	350				
2		3650	Kipahulu	3650	17	215		2020/2021		N & S combined from Nakalele. Pave entire road.
2		2430	Kahalulu	3150	15	162		2021/2022		Pave between Kainalu & Nakalele
1		450	Okoe Ct (East)	450	4	113				
2		1200	Koali	1200	4	300		2021/2023	No	Between Kaanapali & Alele For Egress
2		1950	Pukoo	1950	10	195		2021/2022		Between Kaanapali & Alele
2		750	Nakalele Lane	750	3	250				May Need to Move Back - need estimate
Total		14510								
WD/CT	2.75				Homes Paved	80				

2.75 miles of Newly Committed Roads Under 2019-2024 Road Plan¹⁴

Proposed Road Projects – Oct 2022/Sep 2023

October 2022 - September 2023 (Year 4)

Unit	Collector Road	Total To Be Paved	Street	Length of Unpaved Road Measured by Feet	Homes	Feet Between Homes Being Paved	Avg Home Density of Roads to be Paved; serviced by feeder	Previous 5 Year Planned Date to Pave	Bus Route Y/N	Comments
2		2090	Koolua	2090	8	261		2019/2020	No	Off Wahane
2		1,500	Haleakala Dr	1500	3	1100				Finish Off Area
2		650	Laau Ct	650	3	217				Finish off area
5		1300	Kikipua	1300	12	108				Newly Qualified
4 & 5		3100	Waipahoe Dr	3100	16	194				
4		2550	Mokuleia Cr	2550	6	425		2018/19	No	Off Akaloa. Pave full Circle
5		2700	Nene	2700	18	150				Was W. Kolekole
4		950	Mokolea Lane	950	3	317				Connects Akaloa & Nanakuli
Total		14840		14840						
WD/CT	2.81			Homes Paved	69					

Proposed Road Projects – Oct 2023/Sep 2024

October 2023 - September 2024 (Year 5)

Unit	Collector Road	Total Paved	Street	Length of Unpaved Road Measured by Feet	Homes	Feet Between Homes Being Paved	Avg Home Density of Roads to be Paved; serviced by feeder	Previous 5 Year Planned Date to Pave	Bus Route Y/N	Comments
3		1,020	Naalehu Ct	1020	19	54				
1		1,260	Wiamea Ct	1260	5	252				
1	Feeder	3,500	Makaha East to Mauna Kea	3900	11	355			No	500 Ft done in 2018/19
1		1,420	Oahu Ct	1420	0	#DIV/0!				
4		450	Koko Ct	450	3	150				
4		1,900	Kaaawa Lane	1900	4	475			No	Off Akaloa
5		0	Nuuuanu	1820	8	228				REMOVED 01/2020 - COUNTY ROAD as of 11/2019
5		200	Manana Ct	200	5	40				
5		725	Kahana W	725	6	121			No	Between Pohakuloa & Waikakaaua
	Total	#####			61					
	Miles	1.98								

Future Roads that Qualify, pending inclusion into the plan ~ PAGE 1

Future Roads that Qualify Under Home Density Rules

Unit	Collector Road	Total Paved	Street	Length Ft	Homes	Feet Between Homes	Average using all roads serviced by feeder	Initial Year Planned	Bus Route Y/N	Comments
5		2175	Kahana	2175	6	363			No	
5		2650	Kawainui LANE	2650	9	294			No	Off Pohakuloa
2		2700	Wainee	2700	8	338			No	
5		2350	Kamaiki	2350	5	470			No	
2		2500	Molokini	2500	7	357			No	
2		1770	Keneka (Was Wahane west of washout)	1770	5	354				Not connected to County Road
4		4000	Hanauma Dr	4000	5	800				Not connected to County Road
2		3450	Hekili	3450	6	575			No	Off N. Wahane
4		2550	Wailupe	2550	4	638			No	Off Akaloa
5		2100	Pauwela	2100	6	350				
1		750	Kailua Lane	750	3	250				
5		760	Keahi Ct	760	3	253				
4		2880	Bali Hai Ln (previously Kolekole 238-265)	2880	7	411				
3		2529	Keawakapu	2529	8	316				

Future Roads that Qualify, pending inclusion into the plan ~ PAGE 2

4			2200	Kaelepulu Dr (South)	2200	3	733			No	Off Akaloa
5			0	Lamalaoa	2425	3	808				REMOVED 01/2020 - COUNTY ROAD as of 11/2019
5			2330	Mokulua Ln (East)	2330	6	388				
5			1150	E & W Waiehu	1150						Off of Diamond Head
3			900	Koele	900	9	100				
1			650	Koa Ct	650	4	163				
2			400	Iao Ct	400	3	133				
4			1900	Palikea Cr	1900	5	380				
Total			40394		Qualified Homes on Unpaved Roads	94					
County	7.65	miles									

Non-Qualified Roads ~ Future Inclusion in Plan – Page 1

Roads to Be Completed After Home Density Roads Completed (or fit in where plausible)

Unit	Collector Road	Total Paved	Street	Length Ft	Homes	Feet Between Homes	Average roads serviced by feeder	Initial Year Planned	Bus Route Y/N	Comments
2			Llio Court	100	1	100				< 3 homes
2			Puu Ct	280	2	140				< 3 homes
1			Koko Lane	330	0	N/A				< 3 homes
5			Puu Kaua Ct	350	2	175				< 3 homes
5			Mokuauia Ct	360	2	180				< 3 homes
5			Halawa Ct	200	1	200				< 3 homes
4			Kaupā Ct	400	2	200				< 3 homes
5			Kipapa Ct	420	2	210				< 3 homes
1			Lae Ct	220	1	220				< 3 homes
2			Katao Ct	450	2	225				< 3 homes
5			Kalihi Ct	250	1	250				< 3 homes
4			Pali Ct	250	1	250				< 3 homes
5			Waialeale Ct	320	1	320				< 3 homes
1			Kouli Ct	350	1	350				< 3 homes
2			Pulehu Ct	350	1	350				< 3 homes
2			Kolo Ct	350	1	350				< 3 homes
4			Aiea Ct	400	1	400				< 3 homes
5			Kahuku Ct	400	1	400				< 3 homes
5			Hilea Ct	800	2	400				< 3 homes
2			Moku Ct	450	2	225				< 3 homes
5			MoKolii Ct	550	1	550				< 3 homes
1			Kohala Lane	700	1	700				< 3 homes **CITY ROAD**
2			Wahane - E of Akaloa	1406	2	703				< 3 homes
5			Loke	1800	2	900				< 3 homes
4			Palikea Cr	1900	5	380				
4			Kaawa Lane	560	2	280				< 3 homes **Off Wahane**
1			Aloha	2250	2	1125				< 3 homes
1			Hulu Ln	1150	0	#DIV/0!				< 3 homes
5			Keomuku Ln	1500	2	750				< 3 homes
5			Heleakala Dr	2650	2	1325				< 3 homes
4			Helemanō Dr	3300	1	3300				< 3 homes

Non-Qualified Roads ~ Future Inclusion in Plan – Page 2

5			Ahupu Lane	1150	0	N/A				< 3 homes
2			Alau Ct	160	0	N/A				< 3 homes
2			Auau	200	0	N/A				< 3 homes
5			Kahana E	1450	0	N/A			No	
5			Diamond Head Dr.	3360	0	N/A				< 3 homes
2			Eke	200	0	N/A				< 3 homes
2			Hana Ct	250	0	N/A				< 3 homes
5			Hawaii Ct	200	0	N/A				< 3 homes
5			Honolulu Ln	230	0	N/A				< 3 homes
5			Howi Ln	350	0	N/A				< 3 homes
5			Huula Ct	450	0	N/A				< 3 homes
5			Kaaka Dr	300	0	N/A				< 3 homes
5			Kaala Lane	2700	0	N/A				< 3 homes
4			Kaiwi Ct	500	1	500				< 3 homes
4			Kaukonahua Lane	4300	0	N/A				< 3 homes
5			Kawainui DRIVE	950	0	N/A				< 3 homes
5			Keehi Ct	150	0	N/A				< 3 homes
5			Koolau ct	250	0	N/A				< 3 homes
1			Lanai Ct	760	1	760				< 3 homes
5			Lanikai	450	0	N/A				< 3 homes
3			Lipoa	450	1	450				< 3 homes
2			Lopa ct	160	0	N/A				< 3 homes
5			Makua Ct	240	0	N/A				< 3 homes
2			Mala Ct	240	0	N/A				< 3 homes
1			Maue Ct	690	0	N/A				< 3 homes
2			Nuu Ct	190	0	N/A				< 3 homes
1			Okoe Ct (West)	500	0	N/A				< 3 homes
2			Otani Ct	600	0	N/A				< 3 homes
2			S. Manawanui	500	0	N/A				< 3 homes
4			Ulupau	0	1	0			REMOVED - COUNTY I/E ROAD	
5			Wahane Lane	750	0	N/A				< 3 homes
5			Waialua Ct	550	1	550				< 3 homes
2			Waihi Ct	180	0	N/A				< 3 homes
4			Waikiki	1600	0	N/A				< 3 homes
5			Wailua	550	0	N/A				< 3 homes
5			Hoku	400	0	N/A				< 3 homes
5			Waimanalo Ln	2850	0	N/A				< 3 homes
5			Waipio ct	220	0	N/A				< 3 homes
1			Makaha East Mauna Kea to Aloha Ln	1100	1	1100				< 3 homes
Total			Feet of Street	54926	53	1036				
			Miles to Be Paved	10.4						



THANK YOU

Volunteers From Road Committee

County Commissioner Mel Hamner

Trey Job from City of Bastrop

BEFCO Engineering

BCWCID2 Staff and Board Members

**For all of your hard work and dedication
to the BCWCID2 community.**

October 2017-September 2018 (IN PROCESS WITH COUNTY)

Unit		Collector Road	Total Paved	Street	Length of Unpaved Road Measured by Feet	Homes	Feet Between Homes Being Paved	Avg Home Density of roads to be paved; serviced by feeder	Previous 5 Year Planned Date to Pave	Bus Route Y/N	Comments
1		Feeder	1640	Pahoiki Lane	1640	15	109	108	2017/2018	No	Completed & Transferred to Cnty-PENDING ACCEPTANCE
1			160	Koui	160	3	53		2017/2018	No	Completed & Transferred to Cnty-PENDING ACCEPTANCE
1			360	Kaliu	360	2	180				Completed & Transferred to Cnty-PENDING ACCEPTANCE
1			850	Kulua Ct	850	8	106		2017/2018	No	Completed & Transferred to Cnty-PENDING ACCEPTANCE
1			400	Kimo Ct	400	6	67		2017/2018	No	Completed & Transferred to Cnty-PENDING ACCEPTANCE
1			900	Ahumoa	900	7	129		2017/2018	No	Completed & Transferred to Cnty-PENDING ACCEPTANCE
2		Feeder	1450	Pahihi North	1450	8	181		2017/2018	No	Completed & Transferred to Cnty-PENDING ACCEPTANCE
2			800	Kaena Lane	800	7	114		2017/2018	No	Completed & Transferred to Cnty-PENDING ACCEPTANCE
2			1320	Awehi Lane	1320	4	330				Completed & Transferred to Cnty-PENDING ACCEPTANCE
2			800	Kaenapapa	800	5	160		2017/2018	No	Completed & Transferred to Cnty-PENDING ACCEPTANCE
2		Feeder	2430	S. Papawai Dr	2430	15	162		2017/2018	No	Completed & Transferred to Cnty-PENDING ACCEPTANCE
2			220	Koae Ct	220	3	73		2017/2018	No	Completed & Transferred to Cnty-PENDING ACCEPTANCE
2			350	Huelo Ct	350	4	88		2017/2018	No	Completed & Transferred to Cnty-PENDING ACCEPTANCE
3			500	Upola Ct	500	9	56	136			Completed & Transferred to Cnty-PENDING ACCEPTANCE
3			450	Haou	450	4	113				Completed & Transferred to Cnty-PENDING ACCEPTANCE

[illegible]

October 2019 - September 2020 (Year 1) - Start 2019 Finish 2020

Unit		Collector Road	Total Paved		Street	Length of Unpaved Road Measured by Feet	Homes	Feet Between Homes Being Paved	Home Density of Roads to Be Paved; serviced	Previous 5 Year Planned Date to Pave	Bus Route Y/N	Comments
2		Collector	1100		Pahalawe Lane	1100	4	275	214	2018/2019	Yes	IN PROCESS FOR 2020
2			1740		Kaapahu	1740	10	174		2018/2019	No	IN PROCESS FOR 2020
5		Feeder	900		Mokulua Lane	3230	13	69		2018/2019	1 stop	IN PROCESS FOR 2020
5			700		Waimalu	700	5	140		2018/2019	No	IN PROCESS FOR 2020
5			420		Kipapa	420	2	210	118		No	IN PROCESS FOR 2020
3		Feeder	1771		Keawakapu	1771	5	354		2018/2019	No	IN PROCESS FOR 2020
3			500		Kaeleku Ln	500	5	100		2018/2019	Yes	IN PROCESS FOR 2020
3			650		Ninole Ct	650	13	50	96	2020/2023	No	IN PROCESS FOR 2020
3			850		Waianae Ct	850	13	65		2020/2024	No	IN PROCESS FOR 2020
5		Feeder	2200		Keanahalululu Ln	2200	12	183		2018/2019	No	IN PROCESS FOR 2020
5			130		Kapapa	130	2	65		Not Planned	No	IN PROCESS FOR 2020
5			300		Nuupia	300	3	100	206	Not Planned	No	IN PROCESS FOR 2020
5			520		Kaimuki	520	1	520		Not planned	No	IN PROCESS FOR 2020
5			350		Olomana	350	1	350		Not planned	No	IN PROCESS FOR 2020
4			450		Kauai Ct	450	3	150		2019/2020	No	IN PROCESS FOR 2020

October 2020 - September 2021 (Year 2) Locked

[illegible]

October 2021 - September 2022 (Year 3 LOCKED)

[illegible]



October 2022 - September 2023 (Year 4)

[illegible]

October 2023 - September 2024 (Year 5)

[illegible]

Future Roads that Qualify Under Home Density Rules

Unit		Collector Road	Total Paved		Street	Length Ft	Homes	Feet Between Homes	Average using all roads serviced by feeder	Initial Year Planned	Bus Route Y/N	Comments
5			2175		Kahana	2175	6	363			No	
5			2650		Kawainui LANE	2650	9	294			No	Off Pohakuloa
2			2700		Wainee	2700	8	338			No	
5			2350		Kamaiki	2350	5	470			No	
2			2500		Molokini	2500	7	357			No	
2			1770		Keneka (Was Wahane west of washout)	1770	5	354				Not connected to County Road
4			4000		Hanauma Dr	4000	5	800				Not connected to County Road
2			3450		Hekili	3450	6	575			No	Off N. Wahane
4			2550		Wailupe	2550	4	638			No	Off Akaloa
5			2100		Pauwela	2100	6	350				
1			750		Kailua Lane	750	3	250				
5			760		Keahi Ct	760	3	253				
4			2880		Bali Hai Ln (previously Kolekole 238-265)	2880	7	411				
3			2529		Keawakapu	2529	8	316				

[illegible]

Roads to Be Completed After Home Density Roads Completed (or fit in where plausible)

Unit	Collector Road	Total Paved	Street	Length Ft	Homes	Feet Between Homes	Average roads serviced by feeder	Initial Year Planned	Bus Route Y/N	Comments
2			Llio Court	100	1	100				< 3 homes
2			Puu Ct	280	2	140				< 3 homes
1			Koko Lane	330	0	N/A				< 3 homes
5			Puu Kaua Ct	350	2	175				< 3 homes
5			Mokuauia Ct	360	2	180				< 3 homes
5			Halawa Ct	200	1	200				< 3 homes
4			Kaupa Ct	400	2	200				< 3 homes
5			Kipapa Ct	420	2	210				< 3 homes
1			Lae Ct	220	1	220				< 3 homes
2			Katao Ct	450	2	225				< 3 homes
5			Kalihi Ct	250	1	250				< 3 homes
4			Pali Ct	250	1	250				< 3 homes
5			Waialeale Ct	320	1	320				< 3 homes
1			Koui Ct	350	1	350				< 3 homes
2			Pulehu Ct	350	1	350				< 3 homes
2			Kolo Ct	350	1	350				< 3 homes
4			Aiea Ct	400	1	400				< 3 homes
5			Kahuku Ct	400	1	400				< 3 homes
5			Hilea Ct	800	2	400				< 3 homes
2			Moku Ct	450	2	225				< 3 homes
5			MoKolii Ct	550	1	550				< 3 homes
1			Kohala Lane	700	1	700				< 3 homes **CITY ROAD**
2			Wahane - E of Akaloa	1406	2	703				< 3 homes
5			Loke	1800	2	900				< 3 homes
4			Palikea Cr	1900	5	380				
4			Kaawa Lane	560	2	280				< 3 homes **Off Wahane**
1			Aloha	2250	2	1125				< 3 homes
1			Hulu Ln	1150	0	#DIV/0!				< 3 homes
5			Keomuku Ln	1500	2	750				< 3 homes
5			Heleakala Dr	2650	2	1325				< 3 homes
4			Helemano Dr	3300	1	3300				< 3 homes

5				Ahupu Lane	1150	0	N/A				< 3 homes
2				Alau Ct	160	0	N/A				< 3 homes
2				Auau	200	0	N/A				< 3 homes
5				Kahana E	1450	0	N/A			No	
5				Diamond Head Dr	3360	0	N/A				< 3 homes
2				Eke	200	0	N/A				< 3 homes
2				Hana Ct	250	0	N/A				< 3 homes
5				Hawai Ct	200	0	N/A				< 3 homes
5				Honolulu Ln	230	0	N/A				< 3 homes
5				Howl Ln	350	0	N/A				< 3 homes
5				Huula Ct	450	0	N/A				< 3 homes
5				Kaaka Dr	300	0	N/A				< 3 homes
5				Kaala Lane	2700	0	N/A				< 3 homes
4				Kaiwi Ct	500	1	500				< 3 homes
4				Kaukonahua Lane	4300	0	N/A				< 3 homes
5				Kawarui DRIVE	950	0	N/A				< 3 homes
5				Keeli Ct	150	0	N/A				< 3 homes
5				Koolau ct	250	0	N/A				< 3 homes
1				Lanai Ct	760	1	760				< 3 homes
5				Lanikai	450	0	N/A				< 3 homes
3				Lipoa	450	1	450				< 3 homes
2				Lopa ct	160	0	N/A				< 3 homes
5				Makua Ct	240	0	N/A				< 3 homes
2				Mala Ct	240	0	N/A				< 3 homes
1				Maue Ct	690	0	N/A				< 3 homes
2				Nuu Ct	190	0	N/A				< 3 homes
1				Okoe Ct (West)	500	0	N/A				< 3 homes
2				Otani Ct	600	0	N/A				< 3 homes
2				S. Manawianui	500	0	N/A				< 3 homes
4				Ulupau	0	1	0			REMOVED - COUNTY I/E ROAD	
5				Wahane Lane	750	0	N/A				< 3 homes
5				Waialua Ct	550	1	550				< 3 homes
2				Waihi Ct	180	0	N/A				< 3 homes
4				Waikiki	1600	0	N/A				< 3 homes
5				Wailua	550	0	N/A				< 3 homes
5				Hoku	400	0	N/A				< 3 homes
5				Waimanalo Ln	2850	0	N/A				< 3 homes
5				Waipio ct	220	0	N/A				< 3 homes
1				Makaha East Mauna Kea to Aloha Ln	1100	1	1100				< 3 homes

[illegible]

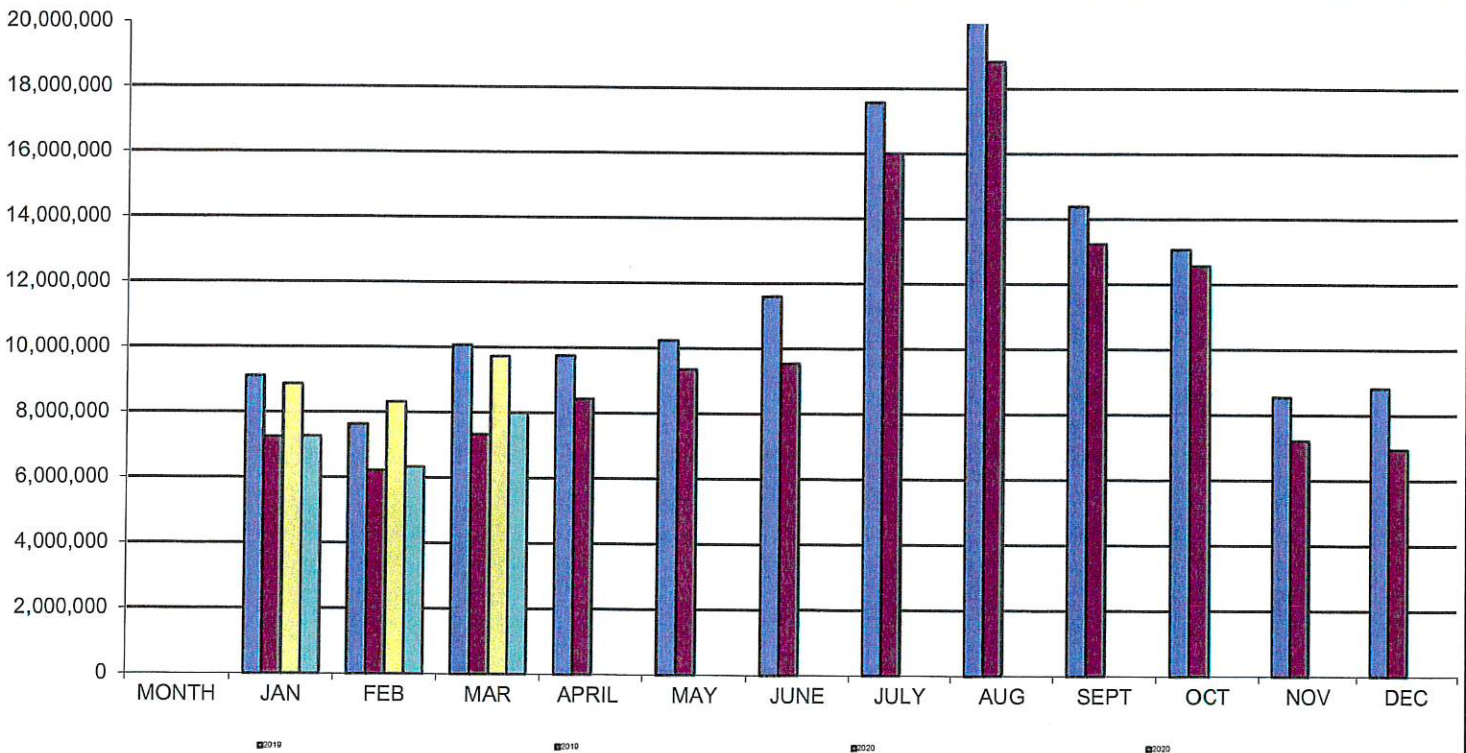
Misc Reports

	Total Customers Billed	E-Billing Customers	Web Online Payments	Bank Drafts	Credit Card Drafts	% of Customers paying online or drafts	Mail/Walk- ins/ Drop Box
Jan	1843	740	851	293	361	62%	338
Feb	1860	749	847	294	369	61%	350
Mar	1870	756	899	294	379	64%	298
Apr							0
May							0
Jun							0
Jul							0
Aug							0
Sep							0
Oct							0
Nov							0
Dec							0

	Culvert Permits (Cumulative Total)	Irrigation Permits (Cumulative Total)	Swimming Pool Permits (Cumulative Total)
Jan	3	1	0
Feb	6	2	0
Mar	10	3	0
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			

BCWCID#2 2020
CONSUMPTION REPORT

	2019	2019	2020	2020	2020		
	PUMPED	USAGE	PUMPED	USAGE	PUMPED	ACTIVE	
MONTH	WATER	OF WATER	WATER	OF WATER	UNBILLED	METERS	%
JAN	9099400	7234102	8859200	7257990	1013510	1,843	7%
FEB	7619700	6209391	8314100	6318914	987500	1,861	12%
MAR	10069140	7325180	9724300	7985039	920870	1,870	8%
APRIL	9753300	8435081					#DIV/0!
MAY	10230760	9342397					#DIV/0!
JUNE	11591770	9530503					#DIV/0!
JULY	17563077	16004547					#DIV/0!
AUG	20652621	18828240					#DIV/0!
SEPT	14384421	13232130					#DIV/0!
OCT	13067400	12562467					#DIV/0!
NOV	8537600	7208747					#DIV/0!
DEC	8818100	6943504					#DIV/0!
TOTALS	141,387,289	122,856,289	26,897,600	21,561,943	2,921,880		9%



JOB CODE	ISSUED THIS PERIOD				PRIOR ORDERS			TOTAL	TOTAL
	ISSUED	COMPLETED	VOIDED	OUTSTANDING	COMPLETED	VOIDED	OUTSTANDING	COMPLETED	OUTSTANDING
ALARM SEWER ALARM	10	10	0	0	1,710	18	2	1,720	2
BROWN BROWN WATER	5	5	0	0	339	3	0	344	0
CULVE CULVERT PERMIT	4	4	0	0	297	8	0	301	0
FLUSH FLUSH WATER LINE	2	2	0	0	772	1	0	774	0
HSWAP METER HEAD SWAP	1	1	0	0	148	13	0	149	0
IRRIG IRRIGATION PERMIT	1	1	0	0	29	2	0	30	0
LEAK CHECK FOR LEAK	6	6	0	0	1,546	17	0	1,552	0
LKMTR LOCK MTR	0	0	0	0	224	64	0	224	0
LNLOC LINE LOCATE	3	3	0	0	221	3	4	224	4
METER MOVE METER CHARGE	0	0	0	0	6	7	0	6	0
MI METER INFORMATION	0	0	0	0	152	9	1	152	1
MISCE MISCELLANEOUS	11	7	1	3	3,112	175	7	3,119	10
MOW MOWING GRASS	1	0	0	1	246	1	3	246	4
OCC OCCUPANT CHANGE	20	20	0	0	3,505	60	0	3,525	0
ODOR SMELLY WATER	1	1	0	0	17	0	0	18	0
OFF TURN OFF SERVICE	12	11	1	0	2,462	272	0	2,473	0
OFFEE TRIP CHARGE TURN OFF	0	0	0	0	16	0	0	16	0
ON TURN ON SERVICE	24	24	0	0	3,103	81	0	3,127	0
ONFEE TRIP CHARGE TURN ON	1	1	0	0	15	2	0	16	0
POOLS POOL/SPA PERMIT	0	0	0	0	31	1	0	31	0
RADIO RADIO READ REPORT	1	1	0	0	20	5	0	21	0
RC READ CHECK	1	0	1	0	408	90	0	408	0
ROAD ROAD REPAIR	2	0	0	2	3,592	24	33	3,592	35
RRMON RADIO READ MONITOR (RENT)	0	0	0	0	0	1	0	0	0
SEWER WASTEWATER MISC SERVICE	3	3	0	0	1,378	24	1	1,381	1
SIGN STREET SIGN	0	0	0	0	60	2	4	60	4
SWAP METER SWAP-OUT	0	0	0	0	1,610	95	0	1,610	0
SWTAP W/W TAP	1	0	0	1	374	14	8	374	9
TMPWT TMP WTR	0	0	0	0	7	5	0	7	0
W/W W/W ESTIMATE	3	3	0	0	870	28	6	873	6
WMEAS MEASURE FOR WATER TAP	12	12	0	0	1,254	27	7	1,266	7
WPRES LOW WATER PRESSURE	2	2	0	0	301	15	0	303	0
WTRTP WATER TAP	7	0	6	1	24	742	3	24	4
WWMOV W/W ESTIMATE FOR RELOCATE	0	0	0	0	11	5	0	11	0
 ** GRAND TOTALS **	 134	 117	 9	 8	 27,860	 1,814	 79	 27,977	 87

MARCH 2020

BCWCID#2

Re-Cap of Water Tap Applications

WATER TAPS:

2020 Complete.....	33	
2020 Pending.....	3	
2019 Complete.....	96	
2018 Complete.....	96	
2017 Complete.....	78	
2016 Complete	88	
2015 Complete	60	
2014 Complete	39	
2013 Complete.....	35	
2012 Complete.....	37	
2011 Complete.....	42	
2010 Complete.....	49	
2009 Complete.....	43	
2008 Complete.....	35	
2007 Complete.....	47	
2006 Pending.....	1	(Sac-N-Pac)
2006 Complete.....	25	
2005 Complete.....	26	
2004 Complete.....	39	
2003 Complete.....	72	
2002 Complete.....	113	

MARCH 2020

BCWCID#2

Re-Cap of Waste Water Tap Applications

WASTE WATER TAPS:

2020 Complete.....	3
2020 Pending.....	8
2019 Complete.....	31
2019 Pending.....	2
2018 Complete.....	52
2017 Complete	35
2016 Complete	40
2015 Complete	32
2014 Complete	26

Active Waste Water Customers: 744

[illegible]

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	Of Collections	
TOTALS								% Current Rd	% Current SB
2014	\$ 127,011.93	\$ 453,207.75	\$ 580,219.68	\$ 13,805.52	\$ 19,535.00	\$ 33,340.52	\$ 613,560.20	78.11%	58.59%
2015	\$ 284,979.06	\$ 461,862.17	\$ 746,841.23	\$ 14,876.11	\$ 19,592.42	\$ 34,468.53	\$ 781,309.76	61.84%	56.84%
2016	\$ 280,420.05	\$ 555,321.95	\$ 835,742.00	\$ 23,280.02	\$ 17,889.00	\$ 41,169.02	\$ 876,911.02	66.45%	43.45%
2017	\$ 393,007.44	\$ 623,582.78	\$ 1,016,590.22	\$ 41,366.07	\$ 17,057.00	\$ 58,423.07	\$ 1,075,013.29	61.94%	29.20%
2018	\$ 512,461.77	\$ 799,377.36	\$ 1,311,839.13	\$ 39,710.97	\$ -	\$ 39,710.97	\$ 1,351,550.10	60.94%	0.00%
2019	\$ 410,615.85	\$ 851,693.60	\$ 1,262,309.45	\$ 21,978.98	\$ 3,444.69	\$ 25,423.67	\$ 1,287,733.12	67.47%	13.55%
2020	\$ 192,828.12	\$ 172,940.92	\$ 365,769.04	\$ 9,909.55	\$ -	\$ 9,909.55	\$ 375,678.59	47.28%	
TOTALS			\$ 6,119,310.75			\$ 242,445.33	\$ 6,361,756.08		