



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

April 30, 2020

Cash Flow Report - Operating Water Account

As of April 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 04/01/2020				\$522,772.73
Receipts				
	Payment from Standby Fund		247.50	
	Payment from Road Fund		3,308.30	
	Payment from Road Fund - AP Allocation		25,984.09	
	Interest Earned on Checking		22.54	
	Proceeds from Sale of 2007 Chevy		8,400.00	
	Stamp Money		14.82	
	Accounts Receivable-W		252,323.86	
	Accounts Receivable - Pump/TWDB Reserve		6,979.44	
Total Receipts				297,280.55
Disbursements				
23452	Alma Rodriguez.	Mileage	(90.74)	
23453	AT&T	Telephone Expense - Lift Station	(137.43)	
23454	Badger Meter Inc	Maintenance Agreement	(3,438.03)	
23455	Card Service Center	Credit Card Expense	(3,896.98)	
23456	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(2,210.85)	
23457	Johnson Lab & Supply Inc.	Materials & Maintenance	(79.00)	
23458	Judy Osborn	Legal Fee	(100.00)	
23459	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
23460	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(5,591.14)	
23461	Quill Corporation	Office Supplies	(245.41)	
23462	Time Warner Cable	Telephone/Internet	(120.62)	
23463	Vermeer Texas	Maintenance	(120.65)	
23464	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
23465	Wex Bank	Fuel	(1,749.42)	
23466	Sue E Farmer	Refund of Credit Balance	(436.38)	
23467	Ameriflex Business Solutions.	Insurance FSA Fees	(85.00)	
23468	Aqua Water Supply Corporation	Lab Fees	(275.00)	
23469	Barnard Tire & Auto	Maintenance & Repair	(839.05)	
23470	Bastrop County Auditor's Office	Communication/Radios	(733.50)	
23471	Bastrop WCID No 2	Petty Cash	(94.65)	
23472	BOXX Modular Inc.	Office Rental	(1,204.00)	
23473	Contech Engineered Solutions, LLC	Culverts	(31,170.42)	
23474	Ferguson Enterprises, Inc. #1105	Maintenance	(446.90)	
23475	Fluid Meter Service, Corp	Backflow Inspection	(375.00)	
23476	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
23477	Mathis Rentals	Maintenance	(1,490.96)	
23478	Matrix Imaging Solutions (C)	Printing	(456.20)	
23479	McCoy's Building Supply Corp	Materials	(219.80)	
23480	McLean & Howard, LLP	Legal Fees	(325.00)	
23481	Shaun K Moore	Capital Outlay - Buildings	(9,768.75)	
23482	Time Warner Cable	Telephone/Internet	(125.31)	
23483	TLC Office Systems	Computers	(1,970.00)	
23484	Tyler Technologies Inc	Maint Agreement Incode	(3,752.50)	
23485	Waste Connections	Garbage	(83.93)	
23486	Airgas USA, LLC	Air Tank	(268.24)	
23487	Ameriflex Business Solutions	FSA Purchases	(108.07)	
23488	Bastrop County Clerk	Filing Fee - WW Escrow Account	(400.00)	
23489	Bastrop WCID No 2 - W/W	WasteWater Service	(151.78)	
23490	Bastrop WCID No 2 - Water	Purchase Water Expense	(248.75)	

Cash Flow Report - Operating Water Account

As of April 30, 2020

Num	Name	Memo	Amount	Balance
Disbursements				
23491	Cintas Corporation #86	Uniforms	(1,341.67)	
23492	DPC Industries, Inc.	Chemicals	(787.95)	
23493	DSHS Central Lab MC2004	Water Samples	(154.89)	
23494	Esquivel Enterprise	Cleaning	(400.00)	
23495	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(558.30)	
23496	Hi-Line Inc	Maintenance & Repairs	(201.98)	
23497	Home Depot	Materials & Maintenance	(326.01)	
23498	Matrix Imaging Solutions (C)	Printing	(317.76)	
23499	Professional Image Communications	Answering Service	(190.00)	
23500	Purify	Chemical/Chlorine	(1,102.50)	
23501	Quadient Inc	Office Equip Lease	(151.66)	
23502	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
23503	Tractor Supply Co	Materials	(139.98)	
23504	Unum Life Insurance Company	Insurance Premium	(543.46)	
23505	Vermeer Texas	Repairs - Equipment	(567.50)	
23506	Wells Fargo Vendor Fin Serv	Equipment Lease	(3,743.76)	
23507	Humana Hlth Plan TX	Insurance Premium	(22.63)	
23508	Christopher David Homes	Bore Fee	(850.00)	
23509	Bradley & Carol Schumacher	Customer Deposit Refund	(64.60)	
23510	Tracy Rupp	Customer Deposit Refund	(67.56)	
23511	Louis Morton & Ginny Lee	Customer Deposit Refund	(181.52)	
23512	Amanda Chambers	Customer Deposit Refund	(54.94)	
23513	Guy Modgling	Customer Deposit Refund	(68.71)	
23514	Latisha & Scott Emerson	Customer Deposit Refund	(143.62)	
23515	Kameo Renaud	Customer Deposit Refund	(32.61)	
23516	Ashley & Nathen Langlois	Customer Deposit Refund	(122.62)	
23517	Jacquelyn Stout	Customer Deposit Refund	(49.52)	
23518	Dolores Clarke & Ralph Szot	Customer Deposit Refund	(130.32)	
23519	Terry & James Rinehart	Customer Deposit Refund	(39.90)	
23520	Brooke L Jennings & Larry Fowler	Customer Deposit Refund	(62.19)	
23521	Sherry Schena	Customer Deposit Refund	(84.44)	
23522	Minerva Rodriguez	Customer Deposit Refund	(145.83)	
23523	Minerva Rodriguez	Customer Deposit Refund	(151.13)	
23524	AT&T Mobility	Telephone Expense	(433.18)	
23525	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(5,887.12)	
23526	Fluid Meter Service, Corp	Meter	(990.00)	
23527	Frontier Communications	Answering Service	(69.63)	
EFT	Bluebonnet Electric Coop	Utility Expense	(4,329.88)	
EFT	City of Bastrop	Purchase Sewer Service	(8,481.85)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(6,566.09)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,389.72)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 03/25/20-04/07/20	(17,583.81)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 04/08/20-04/21/20	(17,721.31)	
PAYROLL	Alliance Payroll	Payroll Fees	(223.10)	
PAYROLL	United States Treasury	Payroll Liabilites	(11,171.80)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - January	(36,749.92)	
Total Disbursements				(201,885.72)
BALANCE AS OF 04/30/2020				\$618,167.56

Cash Flow Report - TWDB WW Account

As of April 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 04/01/2020				\$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 04/30/2020				\$572.00

Cash Flow Report - Standby Operating Account

As of April 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 04/01/2020				\$96,698.99
Receipts				
	No Receipts Activity		0.00	
Total Receipts				0.00
Disbursements				
3980	Bastrop WCID No 2 Water	AP Allocation	(247.50)	
Total Disbursements				(247.50)
BALANCE AS OF 04/30/2020				\$96,451.49

Cash Flow Report - Road Const Operating Account

As of April 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 04/01/2020				\$852,444.93
Receipts				
	Accounts Receivable		68,496.78	
Total Receipts				68,496.78
Disbursements				
5210	973 Materials, LLC	Recycled Base	(2,235.99)	
5211	McCreary, Veselka, Bragg & Allen PC	Attorney Fees	(8,213.18)	
5212	WJC Constructors, LLC	Pay App #1 - Roads	(47,953.87)	
5213	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(29,292.39)	
5214	BEFCO Engineering, Inc.	Engineering Fees - RC - Task #5 Construction Pha	(660.00)	
5215	Contech Engineered Solutions, LLC	Road Project	(32,586.42)	
5216	K3 Transport LLC	Materials	(2,044.32)	
5217	Midtex Materials LLC	Road Project	(18,849.60)	
5218	Tamara McIntyre	Refund For Culvert Permit	(40.00)	
5219	973 Materials, LLC	Road Base	(2,265.58)	
5220	ASCO Equipment	Fork Lift Rental	(1,547.70)	
5221	Contech Engineered Solutions, LLC	Capital Outlay	(23,610.00)	
5222	Midtex Materials LLC	Limestone Base	(3,771.79)	
5223	Office of Linda Harmon Tax Assessor-	R29228 Property Taxes	(510.10)	
5224	TML Intergovernmental Risk Pool	Equipment Insurance	(1,955.00)	
5225	Bastrop County Clerk.	Legal Fees - Road Escrow Acct # 6221	(500.00)	
5226	Midtex Materials LLC	Limestone Base	(4,292.68)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(1,065.47)	
Total Disbursements				(181,394.09)
BALANCE AS OF 04/30/2020				\$739,547.62

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of April 30, 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 %	641,574.82	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	393,148.73	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,234.32	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,862.28	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		0.34 %	456,708.30	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.34 %	968,656.35	Water
TEXPOOL (XXXX0003)	02/04/2020		0.34 %	612,503.55	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	618,167.56	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$3,908,427.91	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	96,451.49	Standby Operating
Totals for Standby Fund:				\$96,451.49	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	576,433.28	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	739,547.62	Road Const Operating
Totals for Roads Fund:				\$1,315,980.90	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$5,320,860.30	

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

	Apr 20	Budget	Jan - Apr 20	YTD Budget	Annual Budget
Ordinary Income / Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	113,711	129,167	401,474	516,667	1,550,000
14115 · Water Late Charge Income	0	2,708	6,508	10,833	32,500
14120 · TV Tap Fees	12,000	16,250	113,500	65,000	195,000
14125 · Capital Reserve Fee	9,488	6,708	49,067	26,833	80,500
14130 · Water Line Bore	1,050	3,333	6,350	13,333	40,000
14135 · Water Line Extension	0	625	0	2,500	7,500
14145 · Returned Check Fee	0	17	0	67	200
14148 · Pools	55	25	55	100	300
14150 · Maps Sold	0	21	75	83	250
14155 · Office Rents	275	275	1,100	1,100	3,300
14160 · Other Income-W	362	5,417	1,342	21,667	65,000
14170 · Reconnect Fee	0	1,250	2,550	5,000	15,000
14175 · Interest-W	808	1,667	7,326	6,667	20,000
14180 · Copies & Faxes	0	4	1	17	50
14190 · Irrigation Systems	0	25	0	100	300
14197 · Proceeds from Sale	8,400	0	323,417	0	0
Total Water-Revenue	146,150	167,492	912,766	669,967	2,009,900
Total Income	146,150	167,492	912,766	669,967	2,009,900
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	34,764	54,167	173,984	216,667	650,000
16100b · Over Time	433	1,500	7,149	6,000	18,000
16100c · Double Time	0	208	1,161	833	2,500
16100e · Holiday	2,277	3,208	15,862	12,833	38,500
16100f · Annual Leave	142	2,083	3,773	8,333	25,000
16100g · Sick	112	1,042	4,040	4,167	12,500
16100h · Personal Time	0	250	1,364	1,000	3,000
16100k · FICA	3,498	5,000	16,050	20,000	60,000
16100m · Retirement-Life	3,696	5,417	16,247	21,667	65,000
16100n · SUI	91	167	318	667	2,000
16100o · Longevity Pay	0	958	0	3,833	11,500
16100p · FUTA	33	83	522	333	1,000
16100q · On Call Pay	10,106	417	11,557	1,667	5,000
Total 16100 · Payroll	55,153	74,500	252,027	298,000	894,000
16110 · Health Insurance					
16110a · Insurance-Medical	14,161	14,583	61,339	58,333	175,000
16110b · Insurance-Dental	436	583	1,922	2,333	7,000
16110c · Insurance-Vision	124	146	547	583	1,750
16110d · HSA	0	125	0	500	1,500
16110e · Insurance-Life	479	625	2,061	2,500	7,500
Total 16110 · Health Insurance	15,199	16,062	65,869	64,250	192,750
16116 · Office Building Rental	1,204	1,333	6,199	5,333	16,000

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

	Apr 20	Budget	Jan - Apr 20	YTD Budget	Annual Budget
16117 · Payroll Service Fee	223	400	1,161	1,600	4,800
16118 · Hand Tools	14	417	14	1,667	5,000
16120 · Wellness Program	0	83	0	333	1,000
16121 · Uniforms-W	0	958	1,845	3,833	11,500
16122 · Mileage	96	625	321	2,500	7,500
16123 · Vehicle Usage	0	167	0	667	2,000
16124 · Admin Allocations	(6,639)	(7,542)	(39,992)	(30,167)	(90,500)
16125 · PPE Allocations	(9,329)	(13,958)	(48,767)	(55,833)	(167,500)
16125a · EOM Salary Reimburs from WW	(8,955)	(10,417)	(39,563)	(41,667)	(125,000)
16126 · Answering Service	190	208	760	833	2,500
16127 · Repairs-Contracted-W	0	125	0	500	1,500
16128 · Maint Agreement-Hand Held	0	208	780	833	2,500
16128a · Contracted Taps - Water	0	583	0	2,333	7,000
16129 · Maint Agreement-Incode-W	0	1,083	418	4,333	13,000
16130 · Office Equip Lease	152	1,250	3,527	5,000	15,000
16131 · Pest Control	0	25	0	100	300
16133 · Water Well Admin Service Fee	0	25	0	100	300
16134 · Cleaning-Office	200	0	800	0	0
16135 · Garbage	84	83	336	333	1,000
16136 · Cleaning-Maint Building	200	250	800	1,000	3,000
16137 · Backflow Inspection	375	0	375	0	0
16138 · Chemicals-Chlorine	0	1,458	3,702	5,833	17,500
16138a · Contract Labor	0	417	0	1,667	5,000
16139 · Field Equip Rental-W	0	833	487	3,333	10,000
16140 · Fuel-W	547	1,167	3,627	4,667	14,000
16141 · Repairs & Maint-W	0	1,500	1,054	6,000	18,000
16142 · Materials-W	10,116	5,417	26,912	21,667	65,000
16143 · Water Testing-W	0	0	1,600	0	0
16144 · Safety Supplies-W	773	333	1,205	1,333	4,000
16145 · Damage Claims	0	2,083	0	8,333	25,000
16146 · Water Samples	394	1,000	1,738	4,000	12,000
16147 · Repairs & Maint-Water Well	521	2,083	2,004	8,333	25,000
16149 · Computer-W	607	2,083	14,362	8,333	25,000
16150 · Depreciation-W	16,764	20,000	67,056	80,000	240,000
16151 · Dues & Subscriptions	0	67	736	267	800
16152 · Election Costs	0	250	0	1,000	3,000
16153 · Fax	0	8	0	33	100
16154 · Late Fees-W	0	125	25	500	1,500
16155 · Internet	246	167	578	667	2,000
16156 · Printing-W	944	833	2,871	3,333	10,000
16156a · Janitorial Supplies	0	17	0	67	200
16157 · Office Supplies-W	335	417	1,840	1,667	5,000
16158 · Misc-W	28	5,000	683	20,000	60,000
16159 · Medical-W	0	42	0	167	500
16160 · Misc Office-W	66	208	1,230	833	2,500
16161 · Pre-Employment Screening	0	42	326	167	500
16163 · Postage & Delivery	147	1,250	4,139	5,000	15,000
16164 · Public Notice	0	250	399	1,000	3,000
16165 · Telephone-W	207	833	2,350	3,333	10,000
16166 · License-W	0	208	0	833	2,500
16166a · Advertising	0	42	0	167	500

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

	Apr 20	Budget	Jan - Apr 20	YTD Budget	Annual Budget
16167 · Bank Fees-W	30	42	145	167	500
16168 · Filing Fees-W	0	0	0	0	0
16169 · TCEQ Fees-W	0	667	0	2,667	8,000
16171 · CC Fees	2,390	2,667	15,469	10,667	32,000
16172 · Interest Bonds-W	2,262	2,263	9,050	9,050	27,150
16174 · Accounting-W	1,511	1,667	6,825	6,667	20,000
16175 · Appraiser	0	125	0	500	1,500
16176 · Audit-W	8,640	1,250	8,640	5,000	15,000
16177 · Engineering-W	0	5,000	0	20,000	60,000
16178 · Legal-W	0	2,500	3,125	10,000	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	1,833	5,500
16179b · Insurance-Vehicles-W	0	142	0	567	1,700
16179c · Insurance-Misc-W	0	17	0	67	200
16179d · Insurance-E&O-W	0	42	0	167	500
16179e · Insurance-Liability-W	0	75	0	300	900
16179f · Insurance-Bonding	0	25	0	100	300
16179g · Insurance-FSA	85	417	515	1,667	5,000
16179h · Insurance-WC-W	0	333	0	1,333	4,000
16179i · Insurance- Wells	0	458	0	1,833	5,500
Total 16179 · Insurance-W	85	1,967	515	7,867	23,600
16180 · Repairs-Bldg-W	0	1,667	30	6,667	20,000
16181 · Repairs-Equip-W	284	417	898	1,667	5,000
16182 · Repairs-Vehicles-W	470	500	3,795	2,000	6,000
16182a · Yard Maintenance-Mowing	1,044	1,250	4,176	5,000	15,000
16183 · Travel					
16183a · Travel-Air	(952)	42	255	167	500
16183b · Travel-Lodging	0	333	400	1,333	4,000
16183c · Travel-Meals	0	83	462	333	1,000
16183d · Travel-Rental Car	0	21	0	83	250
Total 16183 · Travel	(952)	479	1,116	1,917	5,750
16184 · Training-W	(1,950)	417	235	1,667	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	208	637	833	2,500
16185b · Electricity-Office Bldg	0	667	1,446	2,667	8,000
16185c · Electricity-Wells	0	3,333	10,151	13,333	40,000
16185d · Electricity-WW Lift Station	0	42	0	167	500
Total 16185 · Electricity	0	4,250	12,234	17,000	51,000
16186 · Water-Maint Bldg	0	142	576	567	1,700
16187 · Water-Office Bldg	0	158	397	633	1,900
16188 · Computer Supplies	0	833	2,911	3,333	10,000
16189 · Labor-Service Lines & Tap-W	0	2,083	0	8,333	25,000
16195 · Meter Testing Charges	0	0	95	0	0
16196 · Permits	0	100	0	400	1,200
16197 · Small Equipment Purchases	0	333	0	1,333	4,000
16199 · Communication / Radios	0	2,083	1,467	8,333	25,000

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

	Apr 20	Budget	Jan - Apr 20	YTD Budget	Annual Budget
Total Water-Expense	93,676	147,462	417,530	589,850	1,769,550
Total Expense	93,676	147,462	417,530	589,850	1,769,550
Net Ordinary Income	52,474	20,029	495,236	80,116	240,350
Other Income / Expense					
Other Income					
14000 · Assigned Surplus	0	82,054	0	328,217	984,650
Total Other Income	0	82,054	0	328,217	984,650
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,917	17,667	11,667	35,000
17101 · Equipment-W	1,872	3,333	6,983	13,333	40,000
17102 · Meters-W	0	833	4,326	3,333	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	6,667	20,000
17104 · Software-W	0	2,083	0	8,333	25,000
17106 · Line Extension-W	0	4,167	0	16,667	50,000
17107 · Buildings-W	9,769	8,333	14,644	33,333	100,000
17108 · Water Line Improvements-W	1,823	62,500	34,068	250,000	750,000
17109 · Capital Outlay Culverts-W	1,940	2,500	34,394	10,000	30,000
17110 · Capital Outlay-W	0	0	26,000	0	0
17115 · Water Tank Main - W	0	8,333	0	33,333	100,000
17121 · Water Well Cap Improv-W	0	5,417	0	21,667	65,000
Total Capital Outlay-W	15,403	102,083	138,081	408,333	1,225,000
Total Other Expense	15,403	102,083	138,081	408,333	1,225,000
Net Other Income	(15,403)	(20,029)	(138,081)	(80,117)	(240,350)
Net Income	37,070	0	357,155	(0)	0

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

	Apr 20	Budget	Jan - Apr 20	YTD Budget	Annual Budget
Ordinary Income / Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	63,695	58,792	251,020	235,167	705,500
14216 · Commercial WW Fees	2,902	2,083	12,075	8,333	25,000
14220 · WW Bore	1,650	1,667	3,690	6,667	20,000
14225 · WW Tap Fees	42,967	23,333	128,567	93,333	280,000
14230 · Pump Maintenance	0	500	551	2,000	6,000
14235 · Debt Service Reserve Fee	6,325	9,167	11,831	36,667	110,000
14275 · Interest-WW Reserve	0	25	0	100	300
14276 · Interest-WW	424	1,250	3,030	5,000	15,000
Total Wastewater-Revenue	117,963	96,817	410,763	387,267	1,161,800
Total Income	117,963	96,817	410,763	387,267	1,161,800
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	833	1,845	3,333	10,000
16222 · W / W Salary Allocations	8,955	10,417	39,563	41,667	125,000
16229 · Maint Agreement-Incode-WW	0	333	0	1,333	4,000
16233 · Lift Station Admin Service Fee	0	208	0	833	2,500
16239 · Field Equip Rental-WW	0	625	1,004	2,500	7,500
16240 · Fuel-WW	418	1,042	3,076	4,167	12,500
16241 · Repairs & Maint-WW	0	1,250	0	5,000	15,000
16242 · Materials-WW	1,722	3,750	8,922	15,000	45,000
16243 · Meter Testing-WW	0	19	0	75	225
16244 · Safety Supplies-WW	598	333	598	1,333	4,000
16247 · Repairs & Maint-Lift Stat-WW	495	833	495	3,333	10,000
16248 · Grinder Pump Repair-WW	0	2,083	8,548	8,333	25,000
16250 · Depreciation-WW	37,347	38,333	149,389	153,333	460,000
16251 · Tools	14	292	14	1,167	3,500
16257 · Office Supplies-WW	0	33	0	133	400
16258 · Misc-WW	0	83	0	333	1,000
16259 · Medical-WW	0	25	253	100	300
16260 · Op & Maint-City of Bastrop-WW	0	10,833	26,702	43,333	130,000
16265 · Telephone-WW	0	83	0	333	1,000
16266 · License-WW	0	50	0	200	600
16268 · Filing Fees-WW	400	33	400	133	400
16269 · TCEQ Fees-WW	0	267	0	1,067	3,200
16272 · Interest Bonds-WW	12,821	12,821	51,283	51,283	153,850
16274 · Accounting-WW	1,343	1,667	6,039	6,667	20,000
16276 · Audit-WW	7,680	1,250	7,680	5,000	15,000
16277 · Engineering-WW	0	833	0	3,333	10,000
16278 · Legal- WW	0	417	0	1,667	5,000
16279 · Insurance-WW					

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

	Apr 20	Budget	Jan - Apr 20	YTD Budget	Annual Budget
16279a · Insurance-Property-WW	0	275	0	1,100	3,300
16279b · Insurance-Vehicles-WW	0	167	0	667	2,000
16279c · Insurance-Misc-WW	0	46	0	183	550
16279d · Insurance-E&O-WW	0	46	0	183	550
16279e · Insurance-Liability-WW	0	83	0	333	1,000
16279h · Insurance-WC-WW	0	500	0	2,000	6,000
Total 16279 · Insurance-WW	0	1,117	0	4,467	13,400
16281 · Repairs-Equip-WW	284	417	1,124	1,667	5,000
16282 · Repairs-Vehicles-WW	342	333	1,580	1,333	4,000
16283 · Yard Maintenance-Mowing	0	208	0	833	2,500
16284 · Training-WW	0	83	1,240	333	1,000
16285 · Electricity-Lift Stations	0	417	1,156	1,667	5,000
16286 · Water-Lift Stations	0	667	453	2,667	8,000
16289 · Labor-Service Lines & Tap-WW	0	167	0	667	2,000
16294 · Travel - Lodging	0	42	0	167	500
16295 · Travel - Meals	0	17	0	67	200
16296 · Travel - Rental Car	0	17	0	67	200
16297 · Small Equipment Purchaes-WW	0	83	0	333	1,000
Total Wastewater-Expense	72,418	92,315	311,365	369,259	1,107,775
Total Expense	72,418	92,315	311,365	369,259	1,107,775
Net Ordinary Income	45,545	4,502	99,397	18,008	54,025
Other Income / Expense					
Other Income					
14002 · Assigned Surplus - WW	0	2,581	0	10,325	30,975
Total Other Income	0	2,581	0	10,325	30,975
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	2,917	17,667	11,667	35,000
17201 · Equipment-WW	1,872	3,333	6,983	13,333	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	3,333	10,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	12,631	0	0
Total Capital Outlay-WW	1,872	7,083	38,349	28,333	85,000
Total Other Expense	1,872	7,083	38,349	28,333	85,000
Net Other Income	(1,872)	(4,502)	(38,349)	(18,008)	(54,025)

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

	Apr 20	Budget	Jan - Apr 20	YTD Budget	Annual Budget
Net Income	43,673	0	61,049	(0)	0

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

	Apr 20	Budget	Jan - Apr 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	73,698	104,167	416,402	416,667	1,250,000
34215 · Assessments-Prior to 97	161	833	7,662	3,333	10,000
34220 · Late Fee	0	2,083	10,301	8,333	25,000
34225 · Late Fee- Prior	1,529	100	1,664	400	1,200
34235 · Lien Fees	1,845	2,083	12,395	8,333	25,000
34240 · Deed Admin Fee	0	100	710	400	1,200
34245 · Returned Check Fee	0	0	0	0	0
34250 · Filing Fees	0	250	424	1,000	3,000
34255 · Driveway	400	150	400	600	1,800
34265 · Attorney Fees	240	2,083	10,222	8,333	25,000
34270 · Allocation to Maintenance Fund	(25,000)	(25,000)	(100,000)	(100,000)	(300,000)
34275 · Interest-RC	91	83	304	333	1,000
Total Road Construction-Revenue	52,964	86,933	360,483	347,733	1,043,200
Total Income	52,964	86,933	360,483	347,733	1,043,200
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	6,268	6,979	27,694	27,917	83,750
36224 · Admin Allocations from Water-RC	6,639	7,542	39,992	30,167	90,500
36229 · Maint Agreement-Incode-RC	496	625	1,694	2,500	7,500
36239 · Field Equip Rental	0	125	0	500	1,500
36241 · Repair & Maint-RC	0	42	0	167	500
36245 · Damage Claims	0	4	0	17	50
36258 · Misc	0	417	0	1,667	5,000
36263 · Postage	0	500	2,575	2,000	6,000
36268 · Filing Fees	500	417	666	1,667	5,000
36270 · Bad Debt	0	3,750	0	15,000	45,000
36271 · CC Fees	1,065	1,000	5,849	4,000	12,000
36272 · Attorney Fees (County)	0	250	9,442	1,000	3,000
36273 · Taxes- Property	510	0	510	0	0
36274 · Accounting	923	917	4,152	3,667	11,000
36276 · Audit-RC	0	833	0	3,333	10,000
36277 · Engineering-RC	0	14,583	2,875	58,333	175,000
36278 · Legal-RC	0	2,500	975	10,000	30,000
36279 · Insurance					
36279b · Insurance- Vehicles	0	208	0	833	2,500
36279c · Insurance-Misc	0	125	0	500	1,500
36279h · Insurance- WC	0	500	1,955	2,000	6,000
Total 36279 · Insurance	0	833	1,955	3,333	10,000

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

	Apr 20	Budget	Jan - Apr 20	YTD Budget	Annual Budget
36280 · Other Professional Fees	0	83	0	333	1,000
36294 · Road Fees Written Off	0	2,083	0	8,333	25,000
36295 · Lien Fees Written Off	0	500	0	2,000	6,000
36296 · Road Late Fees Written Off	0	583	0	2,333	7,000
36297 · Road Prior Written Off	0	1,417	0	5,667	17,000
36298 · Attorney Fees Written Off	0	1,250	0	5,000	15,000
Total Road Construction-Expense	16,403	47,233	98,380	188,933	566,800
Total Expense	16,403	47,233	98,380	188,933	566,800
Net Ordinary Income	36,561	39,700	262,103	158,800	476,400
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	34,050	0	136,200	408,600
Total Other Income	0	34,050	0	136,200	408,600
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	131,998	73,750	232,791	295,000	885,000
Total Road Construction-Capital	131,998	73,750	232,791	295,000	885,000
Total Other Expense	131,998	73,750	232,791	295,000	885,000
Net Other Income	(131,998)	(39,700)	(232,791)	(158,800)	(476,400)
Net Income	(95,437)	(0)	29,313	0	0

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

	<u>Apr 20</u>	<u>Budget</u>	<u>Jan - Apr 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34160 • Other-RM	0	12,500	0	50,000	150,000
34165 • FEMA Payments	0	0	97,785	0	0
34176 • Transfer from Road Construction	25,000	25,000	100,000	100,000	300,000
Total Road Maintenance-Revenue	<u>25,000</u>	<u>37,500</u>	<u>197,785</u>	<u>150,000</u>	<u>450,000</u>
Total Income	<u>25,000</u>	<u>37,500</u>	<u>197,785</u>	<u>150,000</u>	<u>450,000</u>
Expense					
Road Maintenance-Expense					
36124 • Salary Allocations from Water	3,061	6,979	21,073	27,917	83,750
36127 • Repairs- Contracted-RM	0	8,333	800	33,333	100,000
36128 • Contract Labor- RM	0	5,000	0	20,000	60,000
36139 • Field Equipment Rental- RM	0	2,054	0	8,217	24,650
36141 • R&M-RM	0	1,667	0	6,667	20,000
36142 • Materials-RM	0	10,417	4,488	41,667	125,000
36144 • Safety Supplies-RM	0	417	0	1,667	5,000
36146 • Equip. Small	0	83	0	333	1,000
36147 • Permit Fees	0	175	0	700	2,100
36148 • Materials- Hauling-RM	0	0	4,461	0	0
36174 • Accounting	210	167	944	667	2,000
36176 • Audit-RM	1,200	333	1,200	1,333	4,000
36177 • Engineering-RM	0	1,667	0	6,667	20,000
36178 • Legal-RM	0	167	0	667	2,000
36179 • Insurance-WC-RM	0	42	0	167	500
36182 • Repairs- Vehicles-RM	0	0	221	0	0
Total Road Maintenance-Expense	<u>4,471</u>	<u>37,500</u>	<u>33,186</u>	<u>150,000</u>	<u>450,000</u>
Total Expense	<u>4,471</u>	<u>37,500</u>	<u>33,186</u>	<u>150,000</u>	<u>450,000</u>
Net Ordinary Income	<u>20,529</u>	<u>(0)</u>	<u>164,598</u>	<u>0</u>	<u>0</u>
Net Income	<u><u>20,529</u></u>	<u><u>(0)</u></u>	<u><u>164,598</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Bastrop WCID No 2 - Standby
Actual vs Budget
April 2020

	<u>Apr 20</u>	<u>Budget</u>	<u>Jan - Apr 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	792	1,667	5,000
25500 · TV Standby	0	417	120	1,667	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	<u>0</u>	<u>833</u>	<u>972</u>	<u>3,333</u>	<u>10,000</u>
Expense					
27110 · Admin Allocations	0	417	0	1,667	5,000
27160 · Accounting	210	167	944	667	2,000
27170 · Audit	1,200	208	1,200	833	2,500
27190 · Legal	0	42	0	167	500
Total Expense	<u>1,410</u>	<u>833</u>	<u>2,144</u>	<u>3,333</u>	<u>10,000</u>
Net Ordinary Income	<u>(1,410)</u>	<u>0</u>	<u>(1,172)</u>	<u>0</u>	<u>0</u>
Net Income	<u>(1,410)</u>	<u>0</u>	<u>(1,172)</u>	<u>0</u>	<u>0</u>

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

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
11110 • Operating - Water	618,167.56
11220 • TWDB WW	572.00
Total Checking/Savings	<u>618,739.56</u>
Other Current Assets	
Accounts Receivable	
11150 • Accounts Receivable-W	29,542.10
11250 • Accounts Receivable - WW	12,634.75
Total Accounts Receivable	<u>42,176.85</u>
11120 • Petty Cash	215.00
11130 • Cash Drawer	250.00
11140 • Time Deposits-W	2,254,964.80
11160 • Allowance for Doubtful-W	(10,176.94)
11171 • Due from Standby-W	1,409.88
11172 • Due from RM-W	4,470.68
11173 • Due from RC-W	17,479.79
11175 • FEMA Receivable	23,500.00
11180 • Utility Deposits-W	920.00
11230 • Time Deposits-WW	1,034,723.55
11260 • Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	<u>3,365,519.16</u>
Total Current Assets	<u>3,984,258.72</u>
Fixed Assets	
11190 • Accumulated Depreciation-W	(3,450,084.56)
11191 • Land-W	161,641.00
11192 • Bldgs & Equipment-W	5,195,200.27
11290 • Accumulated Depreciation-WW	(2,993,914.16)
11291 • Land-WW	14,525.00
11292 • Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	<u>6,818,625.49</u>
TOTAL ASSETS	<u><u>10,802,884.21</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 • Accounts Payable	40,810.22
Total Accounts Payable	<u>40,810.22</u>
Other Current Liabilities	
12140 • Accrued Salaries	23,819.09
12144 • FSA Employee Flexible Spending	18,527.35
12145 • Benefit Liability	(19,506.94)
12160 • Deposits	242,455.00
12170 • Due to TCEQ-W	2,004.56
12190 • Unclaimed Property	322.26
12191 • FEMA Payments Deferred Revenue	23,500.00

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

As of April 30, 2020

	<u>Apr 30, 20</u>
12270 · Due to TCEQ-WW	1,289.25
12280 · Bonds Payable-TWDB-WW	5,320,000.00
12281 · Bond Interest Payable	60,333.00
Total Other Current Liabilities	5,672,743.57
Total Current Liabilities	5,713,553.79
Total Liabilities	5,713,553.79
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	418,203.16
Total Equity	5,089,330.42
TOTAL LIABILITIES & EQUITY	10,802,884.21

Bastrop WCID No 2 - Roads
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	739,547.62
Total Checking/Savings	739,547.62
Other Current Assets	
31230 · Time Deposits-RC	126,433.28
31250 · Accounts Receivable-RC	3,000,145.84
31260 · Allowance for Doubtful-RC	(1,523,656.89)
31277 · FEMA Receivable	260,348.97
Total Other Current Assets	1,863,271.20
Total Current Assets	2,602,818.82
TOTAL ASSETS	<u>2,602,818.82</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	95,760.10
Total Accounts Payable	95,760.10
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	1,189,083.62
32150 · Due to Water-RM	4,470.68
32250 · Due to Water-RC	17,479.79
32257 · FEMA Funds Deferred Revenue	260,348.97
Total Other Current Liabilities	1,471,383.06
Total Current Liabilities	1,567,143.16
Total Liabilities	1,567,143.16
Equity	
33130 · Fund Balance-RM	1,538,596.70
33220 · Fund Balance-RC	(691,551.93)
Net Income	188,630.89
Total Equity	1,035,675.66
TOTAL LIABILITIES & EQUITY	<u>2,602,818.82</u>

**Bastrop WCID No 2 - Standby
Balance Sheet**
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	96,451.49
Total Checking/Savings	96,451.49
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	87,826.71
TOTAL ASSETS	87,826.71
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	1,409.88
22740 · Unclaimed Property	3.10
Total Other Current Liabilities	1,412.98
Total Current Liabilities	1,412.98
Total Liabilities	1,412.98
Equity	
23010 · Fund Balance	87,585.46
Net Income	(1,171.73)
Total Equity	86,413.73
TOTAL LIABILITIES & EQUITY	87,826.71

District Debt Service Payments

01/01/2020 - 12/31/2020

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