



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

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

## **Bookkeeper's Report**

May 31, 2020

## Cash Flow Report - Operating Water Account

As of May 31, 2020

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 05/01/2020</b>				<b>\$618,167.56</b>
<b>Receipts</b>				
	Payment from Standby Fund		1,409.88	
	Payment from Road Fund		4,470.68	
	Payment from Road Fund - AP Allocation		17,479.79	
	Interest Earned on Checking		19.94	
	Transfer from TexPool		90,499.50	
	Accounts Receivable-W		268,537.11	
	Accounts Receivable - Pump/TWDB Reserve		5,941.73	
<b>Total Receipts</b>				<b>388,358.63</b>
<b>Disbursements</b>				
23528	Alma Rodriguez.	Mileage	(96.03)	
23529	Ameriflex Business Solutions	FSA Purchases	(7.49)	
23530	BlueCross BlueShield of Texas	Insurance	(19,392.00)	
23531	Card Service Center	Credit Card Expense	(95.15)	
23532	Ferguson Enterprises, Inc. #1105	Maintenance	(2,227.14)	
23533	Lowe's Business Account	Materials	(458.92)	
23534	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(5,007.37)	
23535	Quill Corporation	Office Supplies	(323.28)	
23536	Time Warner Cable	Telephone/Internet	(120.62)	
23537	TLC Office Systems	Computer	(12.00)	
23538	TxTag	Misc Office	(7.99)	
23539	Tyler Technologies Inc	Maint Agreement Incode	(1,120.71)	
23540	US Postal Service	Post Box Rental	(240.00)	
23541	USABluebook	Materials & Maintenance	(394.34)	
23542	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,122.60)	
23543	West, Davis & Company	Audit Expense	(24,000.00)	
23544	Amegy Bank of Texas	Bond Issues - Interest	(90,499.50)	
23545	Ameriflex Business Solutions	FSA Purchases	(88.30)	
23546	Ameriflex Business Solutions.	Insurance FSA Fees	(85.00)	
23547	Ameritas Life Insurance Corp	Insurance	(687.72)	
23548	AT&T	Telephone Expense - Lift Station	(127.16)	
23549	Bastrop WCID No 2	Petty Cash Replenish	(1.86)	
23550	BOXX Modular Inc.	Office Rental	(1,204.00)	
23551	Debra Villarreal	Customer Deposit Refund	(50.00)	
23552	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(4,562.91)	
23553	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
23554	K 3 Transport LLC	Recycled Base	(1,096.40)	
23555	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
23556	Matrix Imaging Solutions (C)	Printing	(306.72)	
23557	Waste Connections	Garbage	(83.93)	
23558	Wex Bank	Fuel	(835.63)	
23559	Aqua Beverage Company	Drinking Water	(19.49)	
23560	Aqua Water Supply Corporation	Lab Fees	(175.00)	
23561	Barnard Tire & Auto	Maintenance	(476.97)	
23562	Bastrop WCID No 2 - W/W	WasteWater Service	(151.19)	
23563	Bastrop WCID No 2 - Water	Purchase Water Expense	(251.45)	
23564	Cintas Corporation #86	Uniforms	(696.32)	
23565	Ditch Witch of Central Texas, Inc,	Equipment Repairs	(1,902.01)	
23566	DPC Industries, Inc.	Chemicals	(670.36)	
23567	Ferguson Enterprises, Inc. #1105	Maintenance	(3,227.40)	

## Cash Flow Report - Operating Water Account

As of May 31, 2020

Num	Name	Memo	Amount	Balance
<b>Disbursements</b>				
23568	Grainger Inc	Repair & Maintenance	(252.72)	
23569	La Grange NAPA	Maintenance	(447.00)	
23570	Professional Image Communications	Answering Service	(190.00)	
23571	Sames Bastrop Ford	Coolant	(116.16)	
23572	Time Warner Cable	Telephone/Internet	(125.31)	
23573	TLC Office Systems	Computer	(1,015.00)	
23574	Unum Life Insurance Company	Insurance Premium	(543.46)	
23575	Vermeer Texas	Repairs - Equipment	(219.50)	
23576	Brigance & Doering Carlson	Customer Deposit Refund	(134.08)	
23577	Stephen & Lisa Ross	Customer Deposit Refund	(78.61)	
23578	Jaclyn & Logan Henderson	Customer Deposit Refund	(38.57)	
23579	Janice Storey & Carol Defelice	Customer Deposit Refund	(133.97)	
23580	Aleta Peacock	Customer Deposit Refund	(131.67)	
23581	Ion Marcel & Maria Stanasel	Customer Deposit Refund	(64.79)	
23582	Robert Miller	Customer Deposit Refund	(182.60)	
23583	Thomas G & Cindy Augustine	Customer Deposit Refund	(42.55)	
23584	David Buttross	Customer Deposit Refund	(162.44)	
23585	Oscar J & Mildred Annette Castellanos	Customer Deposit Refund	(63.56)	
23586	Julie Elliott	Customer Deposit Refund	(116.06)	
23587	Adam Power & Julie Koliha	Customer Deposit Refund	(20.45)	
23588	Kristin & Matthew Gardner	Customer Deposit Refund	(97.84)	
23589	Ameriflex Business Solutions	FSA Purchases	(34.37)	
23590	DSHS Central Lab MC2004	Water Samples	(1,276.25)	
23591	Environmental Improvements, Inc	Pump Maintenance	(344.09)	
23592	Esquivel Enterprise	Cleaning	(400.00)	
23593	Ferguson Enterprises, Inc. #1105	Maintenance	(3,573.76)	
23594	Firestone- Payment Center	Truck Inspections	(1,490.22)	
23595	Frontier Communications	Answering Service	(70.09)	
23596	Humana Hlth Plan TX	Insurance Premium	(143.26)	
23597	Hydro Source Services, Inc.	Materials	(350.00)	
23598	Mathis Rentals	Field Equipment Rental	(162.40)	
23599	McLean & Howard, LLP	Legal Fees	(2,155.00)	
23600	Quadient Inc	Office Equip Lease	(151.66)	
23601	Quill Corporation	Office Supplies	(118.96)	
23602	TCEQ	License Renewal Fee - Robert Tyler Walsh	(111.00)	
23603	Wells Fargo Vendor Fin Serv	Equipment	(1,247.92)	
23604	WJC Constructors, LLC	Capital Outlay - Line Improvements	(10,000.00)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(6,495.92)	
EFT	Bluebonnet Electric Coop	Utility Expense	(3,744.57)	
EFT	City of Bastrop	Purchase Sewer Service	(10,170.88)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,088.88)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(45.00)	
INT/SRV	First National Bank	Customer Returned Items	(19.03)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 04/22/20-05/05/20	(17,724.67)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 05/06/20-05/19/20	(18,497.08)	
PAYROLL	Alliance Payroll	Payroll Fees	(227.10)	
PAYROLL	United States Treasury	Payroll Liabilites	(11,506.13)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - April	(36,749.92)	
TRF	First National Bank	Tansfer to TexPool Water	(300,000.00)	

# Cash Flow Report - Operating Water Account

As of May 31, 2020

Num	Name	Memo	Amount	Balance
Total Disbursements			(597,578.41)	
BALANCE AS OF 05/31/2020				\$408,947.78

# Cash Flow Report - TWDB WW Account

As of May 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 05/01/2020				\$572.00
<b>Receipts</b>				
	No Receipts Activity		0.00	
<b>Total Receipts</b>				0.00
<b>Disbursements</b>				
	No Disbursements Activity		0.00	
<b>Total Disbursements</b>				0.00
BALANCE AS OF 05/31/2020				\$572.00

# Cash Flow Report - Standby Operating Account

As of May 31, 2020

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 05/01/2020</b>				<b>\$96,451.49</b>
<b>Receipts</b>				
	No Receipts Activity		0.00	
<b>Total Receipts</b>				<b>0.00</b>
<b>Disbursements</b>				
3981	Bastrop WCID No 2 Water	AP Allocation	(1,409.88)	
<b>Total Disbursements</b>				<b>(1,409.88)</b>
<b>BALANCE AS OF 05/31/2020</b>				<b>\$95,041.61</b>

## Cash Flow Report - Road Const Operating Account

As of May 31, 2020

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 05/01/2020</b>				<b>\$739,547.62</b>
<b>Receipts</b>				
	Accounts Receivable		58,514.28	
<b>Total Receipts</b>				<b>58,514.28</b>
<b>Disbursements</b>				
5227	973 Materials, LLC	Recycled Base	(1,652.63)	
5228	Midtex Materials LLC	Road Base	(33,033.38)	
5229	973 Materials, LLC	Recycled Base	(1,322.83)	
5230	Midtex Materials LLC	Road Base	(9,657.36)	
5231	WJC Constructors, LLC	Pay App #2 - Roads	(50,093.90)	
5232	973 Materials, LLC	Recycled Base	(2,800.26)	
5233	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(21,950.47)	
5234	BEFCO Engineering, Inc.	Engineering Fees - RC - Task #5 Construction Pha	(720.00)	
5235	Alliance Engineering Group, Inc.	Tahitian Village Roadway Improvements Project A	(790.00)	
5236	K3 Transport LLC	Recycled Base	(4,679.44)	
5237	Midtex Materials LLC	Limestone Base	(41,949.54)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(349.65)	
TRNSF	Bastrop WCID No 2	Wire Transfer to MM	(450,000.00)	
<b>Total Disbursements</b>				<b>(618,999.46)</b>
<b>BALANCE AS OF 05/31/2020</b>				<b>\$179,062.44</b>

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

**Account Balances**

As of May 31, 2020

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Fund: Water/Wastewater</b>					
<b>Money Market Funds</b>					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		0.05 %	641,696.09	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	339,428.32	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,239.98	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,862.28	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		0.23 %	456,812.44	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.23 %	1,268,911.00	Water
TEXPOOL (XXXX0003)	02/04/2020		0.23 %	612,643.18	Building Funds
<b>Checking Account(s)</b>					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	408,947.78	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
<b>Totals for Water/Wastewater Fund:</b>				<b>\$3,946,113.07</b>	
<b>Fund: Standby</b>					
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXX2687)			0.10 %	95,041.61	Standby Operating
<b>Totals for Standby Fund:</b>				<b>\$95,041.61</b>	
<b>Fund: Roads</b>					
<b>Money Market Funds</b>					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	576,629.11	Road Const MM
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXX2709)			0.10 %	179,062.44	Road Const Operating
<b>Totals for Roads Fund:</b>				<b>\$755,691.55</b>	
<b>Grand total for Bastrop County Water Control &amp; Improvement District No. 2:</b>				<b>\$4,796,846.23</b>	

## District Debt Service Payments

01/01/2020 - 12/31/2020

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
<b>Debt Service Payment Due 06/01/2020</b>						
Amegy Bank of Texas	2016	06/01/2020	05/29/2020	0.00	90,499.50	90,499.50
		<b>Total Due 06/01/2020</b>		<b>0.00</b>	<b>90,499.50</b>	<b>90,499.50</b>
<b>Debt Service Payment Due 12/01/2020</b>						
Amegy Bank of Texas	2016	12/01/2020		260,000.00	90,499.50	350,499.50
		<b>Total Due 12/01/2020</b>		<b>260,000.00</b>	<b>90,499.50</b>	<b>350,499.50</b>
		<b>District Total</b>		<b>\$260,000.00</b>	<b>\$180,999.00</b>	<b>\$440,999.00</b>

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

	May 20	Budget	Jan - May 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Wastewater-Revenue</b>					
14215 · WW Fees	64,151	58,792	315,171	293,958	705,500
14216 · Commercial WW Fees	2,786	2,083	14,860	10,417	25,000
14220 · WW Bore	(550)	1,667	3,140	8,333	20,000
14225 · WW Tap Fees	55,917	23,333	184,483	116,667	280,000
14230 · Pump Maintenance	0	500	551	2,500	6,000
14235 · Debt Service Reserve Fee	6,336	9,167	18,167	45,833	110,000
14275 · Interest-WW Reserve	0	25	0	125	300
14276 · Interest-WW	150	1,250	3,180	6,250	15,000
<b>Total Wastewater-Revenue</b>	<b>128,790</b>	<b>96,817</b>	<b>539,553</b>	<b>484,083</b>	<b>1,161,800</b>
<b>Total Income</b>	<b>128,790</b>	<b>96,817</b>	<b>539,553</b>	<b>484,083</b>	<b>1,161,800</b>
<b>Expense</b>					
<b>Wastewater-Expense</b>					
16221 · Uniforms-WW	142	833	2,336	4,167	10,000
16222 · W/W Salary Allocations	9,045	10,417	48,609	52,083	125,000
16229 · Maint Agreement-Incode-WW	0	333	0	1,667	4,000
16233 · Lift Station Admin Service Fee	0	208	0	1,042	2,500
16239 · Field Equip Rental-WW	0	625	1,004	3,125	7,500
16240 · Fuel-WW	693	1,042	3,769	5,208	12,500
16241 · Repairs & Maint-WW	0	1,250	0	6,250	15,000
16242 · Materials-WW	4,400	3,750	13,926	18,750	45,000
16243 · Meter Testing-WW	0	19	0	94	225
16244 · Safety Supplies-WW	0	333	598	1,667	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	495	4,167	10,000
16248 · Grinder Pump Repair-WW	10,592	2,083	19,140	10,417	25,000
16250 · Depreciation-WW	37,347	38,333	186,736	191,667	460,000
16251 · Tools	0	292	14	1,458	3,500
16257 · Office Supplies-WW	0	33	0	167	400
16258 · Misc-WW	0	83	0	417	1,000
16259 · Medical-WW	0	25	253	125	300
16260 · Op & Maint-City of Bastrop-WW	0	10,833	36,873	54,167	130,000
16265 · Telephone-WW	0	83	0	417	1,000
16266 · License-WW	0	50	0	250	600
16268 · Filing Fees-WW	0	33	400	167	400
16269 · TCEQ Fees-WW	0	267	0	1,333	3,200
16272 · Interest Bonds-WW	12,821	12,821	64,104	64,104	153,850
16274 · Accounting-WW	1,047	1,667	7,086	8,333	20,000
16276 · Audit-WW	0	1,250	7,680	6,250	15,000
16277 · Engineering-WW	0	833	0	4,167	10,000
16278 · Legal- WW	0	417	0	2,083	5,000
16279 · Insurance-WW					

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

	May 20	Budget	Jan - May 20	YTD Budget	Annual Budget
16279a · Insurance-Property-WW	0	275	0	1,375	3,300
16279b · Insurance-Vehicles-WW	0	167	0	833	2,000
16279c · Insurance-Misc-WW	0	46	0	229	550
16279d · Insurance-E&O-WW	0	46	0	229	550
16279e · Insurance-Liability-WW	0	83	0	417	1,000
16279h · Insurance-WC-WW	0	500	0	2,500	6,000
<b>Total 16279 · Insurance-WW</b>	<b>0</b>	<b>1,117</b>	<b>0</b>	<b>5,583</b>	<b>13,400</b>
16281 · Repairs-Equip-WW	110	417	2,423	2,083	5,000
16282 · Repairs-Vehicles-WW	0	333	2,604	1,667	4,000
16283 · Yard Maintenance-Mowing	0	208	0	1,042	2,500
16284 · Training-WW	235	83	1,475	417	1,000
16285 · Electricity-Lift Stations	0	417	1,569	2,083	5,000
16286 · Water-Lift Stations	0	667	604	3,333	8,000
16289 · Labor-Service Lines & Tap-WW	0	167	0	833	2,000
16294 · Travel - Lodging	0	42	0	208	500
16295 · Travel - Meals	0	17	0	83	200
16296 · Travel - Rental Car	0	17	0	83	200
16297 · Small Equipment Purchaes-WW	0	83	0	417	1,000
<b>Total Wastewater-Expense</b>	<b>76,433</b>	<b>92,315</b>	<b>401,699</b>	<b>461,573</b>	<b>1,107,775</b>
<b>Total Expense</b>	<b>76,433</b>	<b>92,315</b>	<b>401,699</b>	<b>461,573</b>	<b>1,107,775</b>
<b>Net Ordinary Income</b>	<b>52,357</b>	<b>4,502</b>	<b>137,854</b>	<b>22,510</b>	<b>54,025</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
14002 · Assigned Surplus - WW	0	2,581	0	12,906	30,975
<b>Total Other Income</b>	<b>0</b>	<b>2,581</b>	<b>0</b>	<b>12,906</b>	<b>30,975</b>
<b>Other Expense</b>					
<b>Capital Outlay-WW</b>					
17200 · Vehicles-WW	0	2,917	17,667	14,583	35,000
17201 · Equipment-WW	624	3,333	7,607	16,667	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	4,167	10,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	12,631	0	0
<b>Total Capital Outlay-WW</b>	<b>624</b>	<b>7,083</b>	<b>38,973</b>	<b>35,417</b>	<b>85,000</b>
<b>Total Other Expense</b>	<b>624</b>	<b>7,083</b>	<b>38,973</b>	<b>35,417</b>	<b>85,000</b>
<b>Net Other Income</b>	<b>(624)</b>	<b>(4,502)</b>	<b>(38,973)</b>	<b>(22,510)</b>	<b>(54,025)</b>

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

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	<u>May 20</u>	<u>Budget</u>	<u>Jan - May 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Net Income</b>	<u>51,733</u>	<u>0</u>	<u>98,881</u>	<u>(0)</u>	<u>0</u>

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

	May 20	Budget	Jan - May 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Water-Revenue</b>					
14110 · TV Water Sales	118,716	129,167	520,190	645,833	1,550,000
14115 · Water Late Charge Income	0	2,708	6,508	13,542	32,500
14120 · TV Tap Fees	18,050	16,250	131,550	81,250	195,000
14125 · Capital Reserve Fee	9,602	6,708	58,669	33,542	80,500
14130 · Water Line Bore	1,400	3,333	7,750	16,667	40,000
14135 · Water Line Extension	0	625	0	3,125	7,500
14145 · Returned Check Fee	0	17	0	83	200
14148 · Pools	55	25	110	125	300
14150 · Maps Sold	0	21	75	104	250
14155 · Office Rents	275	275	1,375	1,375	3,300
14160 · Other Income-W	76	5,417	1,418	27,083	65,000
14170 · Reconnect Fee	0	1,250	2,550	6,250	15,000
14175 · Interest-W	524	1,667	7,850	8,333	20,000
14180 · Copies & Faxes	0	4	1	21	50
14190 · Irrigation Systems	0	25	0	125	300
14197 · Proceeds from Sale	0	0	323,417	0	0
<b>Total Water-Revenue</b>	<b>148,698</b>	<b>167,492</b>	<b>1,061,464</b>	<b>837,458</b>	<b>2,009,900</b>
<b>Total Income</b>	<b>148,698</b>	<b>167,492</b>	<b>1,061,464</b>	<b>837,458</b>	<b>2,009,900</b>
<b>Expense</b>					
<b>Water-Expense</b>					
<b>16100 · Payroll</b>					
16100a · Salaries	39,063	54,167	213,047	270,833	650,000
16100b · Over Time	801	1,500	7,950	7,500	18,000
16100c · Double Time	0	208	1,161	1,042	2,500
16100e · Holiday	0	3,208	15,862	16,042	38,500
16100f · Annual Leave	936	2,083	4,709	10,417	25,000
16100g · Sick	1,769	1,042	5,808	5,208	12,500
16100h · Personal Time	0	250	1,364	1,250	3,000
16100k · FICA	3,593	5,000	19,643	25,000	60,000
16100m · Retirement-Life	3,542	5,417	19,789	27,083	65,000
16100n · SUI	98	167	416	833	2,000
16100o · Longevity Pay	0	958	0	4,792	11,500
16100p · FUTA	26	83	548	417	1,000
16100q · On Call Pay	6,670	417	18,227	2,083	5,000
<b>Total 16100 · Payroll</b>	<b>56,499</b>	<b>74,500</b>	<b>308,526</b>	<b>372,500</b>	<b>894,000</b>
<b>16110 · Health Insurance</b>					
16110a · Insurance-Medical	15,129	14,583	76,468	72,917	175,000
16110b · Insurance-Dental	461	583	2,383	2,917	7,000
16110c · Insurance-Vision	286	146	833	729	1,750
16110d · HSA	0	125	0	625	1,500
16110e · Insurance-Life	543	625	2,605	3,125	7,500
<b>Total 16110 · Health Insurance</b>	<b>16,419</b>	<b>16,062</b>	<b>82,289</b>	<b>80,313</b>	<b>192,750</b>
<b>16116 · Office Building Rental</b>	<b>1,722</b>	<b>1,333</b>	<b>7,921</b>	<b>6,667</b>	<b>16,000</b>

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

	May 20	Budget	Jan - May 20	YTD Budget	Annual Budget
16117 · Payroll Service Fee	227	400	1,388	2,000	4,800
16118 · Hand Tools	0	417	14	2,083	5,000
16120 · Wellness Program	0	83	0	417	1,000
16121 · Uniforms-W	142	958	2,336	4,792	11,500
16122 · Mileage	75	625	396	3,125	7,500
16123 · Vehicle Usage	0	167	0	833	2,000
16124 · Admin Allocations	(5,155)	(7,542)	(45,147)	(37,708)	(90,500)
16125 · PPE Allocations	(10,295)	(13,958)	(59,062)	(69,792)	(167,500)
16125a · EOM Salary Reimburs from WW	(9,045)	(10,417)	(48,609)	(52,083)	(125,000)
16126 · Answering Service	190	208	950	1,042	2,500
16127 · Repairs-Contracted-W	0	125	0	625	1,500
16128 · Maint Agreement-Hand Held	0	208	780	1,042	2,500
16128a · Contracted Taps - Water	0	583	0	2,917	7,000
16129 · Maint Agreement-Incode-W	1,121	1,083	1,539	5,417	13,000
16130 · Office Equip Lease	1,726	1,250	5,253	6,250	15,000
16131 · Pest Control	0	25	0	125	300
16133 · Water Well Admin Service Fee	0	25	0	125	300
16134 · Cleaning-Office	200	0	1,000	0	0
16135 · Garbage	84	83	420	417	1,000
16136 · Cleaning-Maint Building	200	250	1,000	1,250	3,000
16137 · Backflow Inspection	0	0	375	0	0
16138 · Chemicals-Chlorine	0	1,458	4,372	7,292	17,500
16138a · Contract Labor	0	417	0	2,083	5,000
16139 · Field Equip Rental-W	0	833	650	4,167	10,000
16140 · Fuel-W	805	1,167	4,432	5,833	14,000
16141 · Repairs & Maint-W	0	1,500	1,054	7,500	18,000
16142 · Materials-W	19,294	5,417	47,032	27,083	65,000
16143 · Water Testing-W	0	0	1,600	0	0
16144 · Safety Supplies-W	0	333	1,205	1,667	4,000
16145 · Damage Claims	0	2,083	0	10,417	25,000
16146 · Water Samples	0	1,000	3,189	5,000	12,000
16147 · Repairs & Maint-Water Well	1,120	2,083	4,183	10,417	25,000
16149 · Computer-W	1,660	2,083	17,037	10,417	25,000
16150 · Depreciation-W	16,764	20,000	83,820	100,000	240,000
16151 · Dues & Subscriptions	0	67	736	333	800
16152 · Election Costs	0	250	0	1,250	3,000
16153 · Fax	0	8	0	42	100
16154 · Late Fees-W	0	125	30	625	1,500
16155 · Internet	246	167	824	833	2,000
16156 · Printing-W	193	833	3,064	4,167	10,000
16156a · Janitorial Supplies	0	17	0	83	200
16157 · Office Supplies-W	119	417	1,959	2,083	5,000
16158 · Misc-W	28	5,000	710	25,000	60,000
16159 · Medical-W	0	42	0	208	500
16160 · Misc Office-W	160	208	1,410	1,042	2,500
16161 · Pre-Employment Screening	307	42	632	208	500
16163 · Postage & Delivery	228	1,250	4,368	6,250	15,000
16164 · Public Notice	0	250	399	1,250	3,000
16165 · Telephone-W	197	833	2,981	4,167	10,000
16166 · License-W	222	208	222	1,042	2,500
16166a · Advertising	0	42	0	208	500

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

	May 20	Budget	Jan - May 20	YTD Budget	Annual Budget
<b>16167 · Bank Fees-W</b>	45	42	190	208	500
<b>16168 · Filing Fees-W</b>	0	0	0	0	0
<b>16169 · TCEQ Fees-W</b>	0	667	0	3,333	8,000
<b>16171 · CC Fees</b>	2,089	2,667	17,557	13,333	32,000
<b>16172 · Interest Bonds-W</b>	2,262	2,263	11,312	11,313	27,150
<b>16174 · Accounting-W</b>	1,178	1,667	8,003	8,333	20,000
<b>16175 · Appraiser</b>	0	125	0	625	1,500
<b>16176 · Audit-W</b>	0	1,250	8,640	6,250	15,000
<b>16177 · Engineering-W</b>	0	5,000	0	25,000	60,000
<b>16178 · Legal-W</b>	300	2,500	4,880	12,500	30,000
<b>16179 · Insurance-W</b>					
<b>16179a · Insurance-Property-W</b>	0	458	0	2,292	5,500
<b>16179b · Insurance-Vehicles-W</b>	0	142	0	708	1,700
<b>16179c · Insurance-Misc-W</b>	0	17	0	83	200
<b>16179d · Insurance-E&amp;O-W</b>	0	42	0	208	500
<b>16179e · Insurance-Liability-W</b>	0	75	0	375	900
<b>16179f · Insurance-Bonding</b>	175	25	175	125	300
<b>16179g · Insurance-FSA</b>	9	417	524	2,083	5,000
<b>16179h · Insurance-WC-W</b>	0	333	0	1,667	4,000
<b>16179i · Insurance- Wells</b>	0	458	0	2,292	5,500
<b>Total 16179 · Insurance-W</b>	184	1,967	699	9,833	23,600
<b>16180 · Repairs-Bldg-W</b>	209	1,667	239	8,333	20,000
<b>16181 · Repairs-Equip-W</b>	110	417	2,197	2,083	5,000
<b>16182 · Repairs-Vehicles-W</b>	439	500	5,258	2,500	6,000
<b>16182a · Yard Maintenance-Mowing</b>	1,044	1,250	5,220	6,250	15,000
<b>16183 · Travel</b>					
<b>16183a · Travel-Air</b>	0	42	255	208	500
<b>16183b · Travel-Lodging</b>	0	333	400	1,667	4,000
<b>16183c · Travel-Meals</b>	32	83	494	417	1,000
<b>16183d · Travel-Rental Car</b>	0	21	0	104	250
<b>Total 16183 · Travel</b>	32	479	1,148	2,396	5,750
<b>16184 · Training-W</b>	(160)	417	75	2,083	5,000
<b>16185 · Electricity</b>					
<b>16185a · Electricity-Maint Bldg</b>	0	208	873	1,042	2,500
<b>16185b · Electricity-Office Bldg</b>	0	667	1,817	3,333	8,000
<b>16185c · Electricity-Wells</b>	0	3,333	12,876	16,667	40,000
<b>16185d · Electricity-WW Lift Station</b>	0	42	0	208	500
<b>Total 16185 · Electricity</b>	0	4,250	15,565	21,250	51,000
<b>16186 · Water-Maint Bldg</b>	0	142	769	708	1,700
<b>16187 · Water-Office Bldg</b>	0	158	456	792	1,900
<b>16188 · Computer Supplies</b>	1,032	833	3,943	4,167	10,000
<b>16189 · Labor-Service Lines &amp; Tap-W</b>	0	2,083	0	10,417	25,000
<b>16195 · Meter Testing Charges</b>	0	0	95	0	0
<b>16196 · Permits</b>	0	100	0	500	1,200
<b>16197 · Small Equipment Purchases</b>	0	333	0	1,667	4,000
<b>16199 · Communication / Radios</b>	124	2,083	1,591	10,417	25,000

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

	May 20	Budget	Jan - May 20	YTD Budget	Annual Budget
<b>Total Water-Expense</b>	104,341	147,462	535,113	737,313	1,769,550
<b>Total Expense</b>	104,341	147,462	535,113	737,313	1,769,550
<b>Net Ordinary Income</b>	44,357	20,029	526,351	100,146	240,350
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>14000 · Assigned Surplus</b>	0	82,054	0	410,271	984,650
<b>Total Other Income</b>	0	82,054	0	410,271	984,650
<b>Other Expense</b>					
<b>Capital Outlay-W</b>					
<b>17100 · Vehicles-W</b>	0	2,917	17,667	14,583	35,000
<b>17101 · Equipment-W</b>	624	3,333	7,607	16,667	40,000
<b>17102 · Meters-W</b>	0	833	4,326	4,167	10,000
<b>17103 · Furniture &amp; Fixtures-W</b>	0	1,667	0	8,333	20,000
<b>17104 · Software-W</b>	0	2,083	0	10,417	25,000
<b>17106 · Line Extension-W</b>	4,200	4,167	4,200	20,833	50,000
<b>17107 · Buildings-W</b>	0	8,333	14,644	41,667	100,000
<b>17108 · Water Line Improvements-W</b>	5,800	62,500	39,868	312,500	750,000
<b>17109 · Capital Outlay Culverts-W</b>	0	2,500	34,394	12,500	30,000
<b>17110 · Capital Outlay-W</b>	0	0	26,000	0	0
<b>17115 · Water Tank Main - W</b>	0	8,333	0	41,667	100,000
<b>17121 · Water Well Cap Improv-W</b>	0	5,417	0	27,083	65,000
<b>Total Capital Outlay-W</b>	10,624	102,083	148,705	510,417	1,225,000
<b>Total Other Expense</b>	10,624	102,083	148,705	510,417	1,225,000
<b>Net Other Income</b>	(10,624)	(20,029)	(148,705)	(100,146)	(240,350)
<b>Net Income</b>	<b>33,733</b>	<b>0</b>	<b>377,646</b>	<b>(0)</b>	<b>0</b>

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

	May 20	Budget	Jan - May 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Construction-Revenue</b>					
34210 · Assessments	51,595	104,167	467,997	520,833	1,250,000
34215 · Assessments-Prior to 97	1,203	833	8,865	4,167	10,000
34220 · Late Fee	0	2,083	10,301	10,417	25,000
34225 · Late Fee- Prior	1,445	100	3,108	500	1,200
34235 · Lien Fees	1,765	2,083	14,160	10,417	25,000
34240 · Deed Admin Fee	0	100	710	500	1,200
34245 · Returned Check Fee	30	0	30	0	0
34250 · Filing Fees	0	250	424	1,250	3,000
34255 · Driveway	280	150	680	750	1,800
34265 · Attorney Fees	1,450	2,083	11,672	10,417	25,000
34270 · Allocation to Maintenance Fund	(25,000)	(25,000)	(125,000)	(125,000)	(300,000)
34275 · Interest-RC	196	83	500	417	1,000
<b>Total Road Construction-Revenue</b>	<b>32,963</b>	<b>86,933</b>	<b>393,446</b>	<b>434,667</b>	<b>1,043,200</b>
<b>Total Income</b>	<b>32,963</b>	<b>86,933</b>	<b>393,446</b>	<b>434,667</b>	<b>1,043,200</b>
<b>Expense</b>					
<b>Road Construction-Expense</b>					
36210 · Salary Allocations from Water	6,282	6,979	33,976	34,896	83,750
36224 · Admin Allocations from Water-RC	5,155	7,542	45,147	37,708	90,500
36229 · Maint Agreement-Incode-RC	0	625	1,694	3,125	7,500
36239 · Field Equip Rental	0	125	0	625	1,500
36241 · Repair & Maint-RC	0	42	0	208	500
36245 · Damage Claims	0	4	0	21	50
36258 · Misc	0	417	0	2,083	5,000
36263 · Postage	0	500	2,575	2,500	6,000
36268 · Filing Fees	0	417	666	2,083	5,000
36270 · Bad Debt	0	3,750	0	18,750	45,000
36271 · CC Fees	350	1,000	6,199	5,000	12,000
36272 · Attorney Fees (County)	1,852	250	11,294	1,250	3,000
36273 · Taxes- Property	0	0	510	0	0
36274 · Accounting	720	917	4,872	4,583	11,000
36276 · Audit-RC	0	833	5,280	4,167	10,000
36277 · Engineering-RC	720	14,583	3,595	72,917	175,000
36278 · Legal-RC	700	2,500	1,675	12,500	30,000
36279 · Insurance					
36279b · Insurance- Vehicles	0	208	0	1,042	2,500
36279c · Insurance-Misc	0	125	0	625	1,500
36279h · Insurance- WC	0	500	1,955	2,500	6,000
<b>Total 36279 · Insurance</b>	<b>0</b>	<b>833</b>	<b>1,955</b>	<b>4,167</b>	<b>10,000</b>

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

	May 20	Budget	Jan - May 20	YTD Budget	Annual Budget
36280 · Other Professional Fees	0	83	0	417	1,000
36294 · Road Fees Written Off	0	2,083	0	10,417	25,000
36295 · Lien Fees Written Off	0	500	0	2,500	6,000
36296 · Road Late Fees Written Off	0	583	0	2,917	7,000
36297 · Road Prior Written Off	0	1,417	0	7,083	17,000
36298 · Attorney Fees Written Off	0	1,250	0	6,250	15,000
<b>Total Road Construction-Expense</b>	<b>15,777</b>	<b>47,233</b>	<b>119,437</b>	<b>236,167</b>	<b>566,800</b>
<b>Total Expense</b>	<b>15,777</b>	<b>47,233</b>	<b>119,437</b>	<b>236,167</b>	<b>566,800</b>
<b>Net Ordinary Income</b>	<b>17,185</b>	<b>39,700</b>	<b>274,009</b>	<b>198,500</b>	<b>476,400</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
34285 · Assigned Surplus - RC	0	34,050	0	170,250	408,600
<b>Total Other Income</b>	<b>0</b>	<b>34,050</b>	<b>0</b>	<b>170,250</b>	<b>408,600</b>
<b>Other Expense</b>					
<b>Road Construction-Capital</b>					
37285 · Capital Outlay-RC	144,339	73,750	377,920	368,750	885,000
<b>Total Road Construction-Capital</b>	<b>144,339</b>	<b>73,750</b>	<b>377,920</b>	<b>368,750</b>	<b>885,000</b>
<b>Total Other Expense</b>	<b>144,339</b>	<b>73,750</b>	<b>377,920</b>	<b>368,750</b>	<b>885,000</b>
<b>Net Other Income</b>	<b>(144,339)</b>	<b>(39,700)</b>	<b>(377,920)</b>	<b>(198,500)</b>	<b>(476,400)</b>
<b>Net Income</b>	<b>(127,154)</b>	<b>(0)</b>	<b>(103,911)</b>	<b>0</b>	<b>0</b>

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

	<u>May 20</u>	<u>Budget</u>	<u>Jan - May 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Maintenance-Revenue</b>					
<b>34160 · Other-RM</b>	0	12,500	0	62,500	150,000
<b>34165 · FEMA Payments</b>	0	0	97,785	0	0
<b>34176 · Transfer from Road Construction</b>	25,000	25,000	125,000	125,000	300,000
<b>Total Road Maintenance-Revenue</b>	<u>25,000</u>	<u>37,500</u>	<u>222,785</u>	<u>187,500</u>	<u>450,000</u>
<b>Total Income</b>	25,000	37,500	222,785	187,500	450,000
<b>Expense</b>					
<b>Road Maintenance-Expense</b>					
<b>36124 · Salary Allocations from Water</b>	4,013	6,979	25,085	34,896	83,750
<b>36127 · Repairs- Contracted-RM</b>	0	8,333	800	41,667	100,000
<b>36128 · Contract Labor- RM</b>	0	5,000	0	25,000	60,000
<b>36139 · Field Equipment Rental- RM</b>	0	2,054	0	10,271	24,650
<b>36141 · R&amp;M-RM</b>	0	1,667	0	8,333	20,000
<b>36142 · Materials-RM</b>	1,368	10,417	5,856	52,083	125,000
<b>36144 · Safety Supplies-RM</b>	0	417	0	2,083	5,000
<b>36146 · Equip. Small</b>	0	83	0	417	1,000
<b>36147 · Permit Fees</b>	0	175	0	875	2,100
<b>36148 · Materials- Hauling-RM</b>	0	0	4,461	0	0
<b>36174 · Accounting</b>	164	167	1,107	833	2,000
<b>36176 · Audit-RM</b>	0	333	1,200	1,667	4,000
<b>36177 · Engineering-RM</b>	0	1,667	0	8,333	20,000
<b>36178 · Legal-RM</b>	0	167	0	833	2,000
<b>36179 · Insurance-WC-RM</b>	0	42	0	208	500
<b>36182 · Repairs- Vehicles-RM</b>	0	0	221	0	0
<b>Total Road Maintenance-Expense</b>	<u>5,544</u>	<u>37,500</u>	<u>38,731</u>	<u>187,500</u>	<u>450,000</u>
<b>Total Expense</b>	5,544	37,500	38,731	187,500	450,000
<b>Net Ordinary Income</b>	<u>19,456</u>	<u>(0)</u>	<u>184,054</u>	<u>0</u>	<u>0</u>
<b>Net Income</b>	<u><b>19,456</b></u>	<u><b>(0)</b></u>	<u><b>184,054</b></u>	<u><b>0</b></u>	<u><b>0</b></u>

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

	<u>May 20</u>	<u>Budget</u>	<u>Jan - May 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>25300 · Pine Forest Standby</b>	(204)	417	588	2,083	5,000
<b>25500 · TV Standby</b>	0	417	120	2,083	5,000
<b>25600 · Late Fees</b>	0	0	60	0	0
<b>25700 · Lien Fees</b>	0	0	0	0	0
<b>25710 · Attorney Fees</b>	0	0	0	0	0
<b>Total Income</b>	(204)	833	768	4,167	10,000
<b>Expense</b>					
<b>27110 · Admin Allocations</b>	0	417	0	2,083	5,000
<b>27160 · Accounting</b>	164	167	1,107	833	2,000
<b>27170 · Audit</b>	0	208	1,200	1,042	2,500
<b>27190 · Legal</b>	0	42	0	208	500
<b>Total Expense</b>	164	833	2,307	4,167	10,000
<b>Net Ordinary Income</b>	(368)	0	(1,539)	0	0
<b>Net Income</b>	<b>(368)</b>	<b>0</b>	<b>(1,539)</b>	<b>0</b>	<b>0</b>

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

**Balance Sheet**

As of May 31, 2020

	<b>May 31, 20</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11110 · Operating - Water	408,947.78
11220 · TWDB WW	572.00
<hr/>	
<b>Total Checking/Savings</b>	409,519.78
<b>Other Current Assets</b>	
<b>Accounts Receivable</b>	
11150 · Accounts Receivable-W	35,587.08
11250 · Accounts Receivable - WW	14,794.30
<hr/>	
<b>Total Accounts Receivable</b>	50,381.38
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,555,468.88
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	163.56
11172 · Due from RM-W	4,260.60
11173 · Due from RC-W	12,856.18
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	981,124.41
11260 · Allowance for Doubtful-WW	(4,414.45)
<hr/>	
<b>Total Other Current Assets</b>	3,614,548.62
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<b>Total Current Assets</b>	4,024,068.40
<b>Fixed Assets</b>	
11190 · Accumulated Depreciation-W	(3,466,848.47)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(3,031,261.42)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
<hr/>	
<b>Total Fixed Assets</b>	6,764,514.32
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<b>TOTAL ASSETS</b>	<b>10,788,582.72</b>
<hr/> <hr/>	
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
12000 · Accounts Payable	43,445.16
<hr/>	
<b>Total Accounts Payable</b>	43,445.16
<b>Other Current Liabilities</b>	
12140 · Accrued Salaries	23,819.09
12144 · FSA Employee Flexible Spending	18,417.30
12145 · Benefit Liability	(21,589.16)
12160 · Deposits	243,905.00
12170 · Due to TCEQ-W	2,598.30
12190 · Unclaimed Property	322.26
12191 · FEMA Payments Deferred Revenue	23,500.00

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

**Balance Sheet**

As of May 31, 2020

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	<u>May 31, 20</u>
12270 · Due to TCEQ-WW	1,594.04
12280 · Bonds Payable-TWDB-WW	5,320,000.00
12281 · Bond Interest Payable	(15,083.25)
<b>Total Other Current Liabilities</b>	<u>5,597,483.58</u>
<b>Total Current Liabilities</b>	<u>5,640,928.74</u>
<b>Total Liabilities</b>	5,640,928.74
<b>Equity</b>	
13110 · Unrestricted Fund Balance-W	2,059,747.21
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.00
13220 · Unrestricted Fund Balance-WW	905,603.05
13240 · Capital Assets Fund Balance-WW	(193,791.00)
Net Income	476,526.72
<b>Total Equity</b>	<u>5,147,653.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>10,788,582.72</u></u>

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

	<b>May 31, 20</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
31210 · Road Const Operating	179,062.44
<b>Total Checking/Savings</b>	179,062.44
<b>Other Current Assets</b>	
31230 · Time Deposits-RC	576,629.11
31250 · Accounts Receivable-RC	2,942,882.11
31260 · Allowance for Doubtful-RC	(1,523,656.89)
31277 · FEMA Receivable	260,348.97
<b>Total Other Current Assets</b>	2,256,203.30
<b>Total Current Assets</b>	2,435,265.74
<b>TOTAL ASSETS</b>	<b>2,435,265.74</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
32000 · Accounts Payable	98,045.30
<b>Total Accounts Payable</b>	98,045.30
<b>Other Current Liabilities</b>	
32140 · Deferred Revenue - Assessments	1,132,567.09
32150 · Due to Water-RM	4,260.60
32250 · Due to Water-RC	12,856.18
32257 · FEMA Funds Deferred Revenue	260,348.97
<b>Total Other Current Liabilities</b>	1,410,032.84
<b>Total Current Liabilities</b>	1,508,078.14
<b>Total Liabilities</b>	1,508,078.14
<b>Equity</b>	
33130 · Fund Balance-RM	1,538,596.70
33220 · Fund Balance-RC	(691,551.93)
Net Income	80,142.83
<b>Total Equity</b>	927,187.60
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,435,265.74</b>

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

	<b>May 31, 20</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
21100 · Standby Operating	95,041.61
<b>Total Checking/Savings</b>	95,041.61
<b>Other Current Assets</b>	
21500 · Accounts Receivable	499,705.13
21600 · Allowance for Bad Debts	(508,533.91)
<b>Total Other Current Assets</b>	(8,828.78)
<b>Total Current Assets</b>	86,212.83
<b>TOTAL ASSETS</b>	<b>86,212.83</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
22200 · Due to Water	163.56
22740 · Unclaimed Property	3.10
<b>Total Other Current Liabilities</b>	166.66
<b>Total Current Liabilities</b>	166.66
<b>Total Liabilities</b>	166.66
<b>Equity</b>	
23010 · Fund Balance	87,585.46
Net Income	(1,539.29)
<b>Total Equity</b>	86,046.17
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>86,212.83</b>