



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

June 30, 2020

Cash Flow Report - Operating Water Account

As of June 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 06/01/2020				\$408,949.64
Receipts				
	Payment from Standby Fund		163.56	
	Payment from Road Fund		4,260.60	
	Payment from Road Fund - AP Allocation		12,856.18	
	Interest Earned on Checking		17.59	
	Accounts Receivable-W		302,891.70	
	Accounts Receivable - Pump/TWDB Reserve		6,318.34	
Total Receipts				326,507.97
Disbursements				
23605	Alma Rodriguez.	Mileage	(74.87)	
23606	AT&T Mobility	Telephone Expense	(433.18)	
23607	BlueCross BlueShield of Texas	Insurance	(18,584.00)	
23608	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,666.03)	
23609	Time Warner Cable	Telephone/Internet	(120.62)	
23610	Walmart Community/SYNCB	Office Supplies	(45.30)	
23611	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
23612	Ameritas Life Insurance Corp	Insurance	(650.20)	
23613	AT&T	Telephone Expense - Lift Station	(127.45)	
23614	Austin Armature Works, LP	Repair & Maintenance	(1,120.00)	
23615	Bastrop Medical	Employee Screening	(260.00)	
23616	BOXX Modular Inc.	Office Rental	(1,204.00)	
23617	Card Service Center	Credit Card Expense	(2,085.45)	
23618	Checkr Inc.	Pre-Employment Screening	(46.50)	
23619	Chesser Homes LLC.	Bore Customer Refund	(550.00)	
23620	Ferguson Enterprises, Inc. #1105	Supplies	(17,845.96)	
23621	Hydro Source Services, Inc.	Maintenance	(10,592.02)	
23622	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
23623	Judy Osborn	Legal Fee	(300.00)	
23624	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
23625	Lowe's Business Account	Materials	(415.14)	
23626	Matrix Imaging Solutions (C)	Printing	(325.44)	
23627	McCoy's Building Supply Corp	Supplies	(354.65)	
23628	TLC Office Systems	Computer	(1,335.00)	
23629	Tractor Supply Co	Materials	(396.93)	
23630	TxTag	VOID: Misc Office	0.00	
23631	Waste Connections	Garbage	(83.93)	
23632	Wex Bank	Fuel	(1,386.61)	
23633	Ameriflex Business Solutions	FSA Purchases	(75.68)	
23634	Ameriflex Business Solutions.	Insurance FSA Fees	(85.00)	
23635	Aqua Beverage Company	Drinking Water	(17.99)	
23636	Aqua Water Supply Corporation	Water Samples	(225.00)	
23637	Associated Supply Company, Inc	Equipment	(2,495.57)	
23638	Barnard Tire & Auto	Maintenance & Repair	(23.00)	
23639	Bastrop WCID No 2 - W/W	WasteWater Service	(151.26)	
23640	Bastrop WCID No 2 - Water	Purchase Water Expense	(268.87)	
23641	BEFCO Engineering, Inc	Engineering Fee - Topographic Survey	(6,630.00)	
23642	Cintas Corporation #86	Uniforms	(918.61)	
23643	Curtis Oltmann Excavation, LLC	Excavation	(8,750.00)	
23644	Deen's Construction, Inc.	Maintenance	(1,500.00)	
23645	DPC Industries, Inc.	Chemicals	(705.54)	

Cash Flow Report - Operating Water Account

As of June 30, 2020

Num	Name	Memo	Amount	Balance
Disbursements				
23646	Ferguson Enterprises, Inc. #1105	Supplies	(616.78)	
23647	Heussner Co., Inc	Chemicals	(430.00)	
23648	La Grange NAPA	Repair Vehicle	(249.97)	
23649	McLean & Howard, LLP	Legal Fees	(675.00)	
23650	Quadient Inc	Office Equip Lease	(151.66)	
23651	Quill Corporation	Office Supplies	(62.10)	
23652	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
23653	Time Warner Cable	Telephone/Internet	(125.31)	
23654	Trac N Trol, Inc.	SCADA	(765.13)	
23655	Tyler Technologies Inc	Maint Agreement Incode	(390.00)	
23656	Unum Life Insurance Company	Insurance Premium	(547.34)	
23657	US Postal Service	Post Box Rental	(130.00)	
23658	Bastrop WCID No 2	Petty Cash Replenish	(1.86)	
23659	Dan Hugo	Customer Deposit Refund	(200.00)	
23660	Pam Barber & Henry Barbaer	Customer Deposit Refund	(32.01)	
23661	Brandon & Melanie Prewitt	Customer Deposit Refund	(29.01)	
23662	George Goertz	Customer Deposit Refund	(64.46)	
23663	Johnny & Sarah Holland	Customer Deposit Refund	(97.38)	
23664	Russell Hatch	Customer Deposit Refund	(78.14)	
23665	Elizabeth Kana-Tran	Customer Deposit Refund	(73.69)	
23666	Don & Steven Richardson	Customer Deposit Refund	(19.41)	
23667	Teresa & Jerry Angel	Customer Deposit Refund	(162.97)	
23668	Chris Desilva	Customer Deposit Refund	(39.25)	
23669	Angelia Foster	Customer Deposit Refund	(54.08)	
23670	James & Mandy Voigt	Customer Deposit Refund	(40.88)	
23671	Amegy Bank of Texas.	Fiscal Agent Fees	(1,150.00)	
23672	DPC Industries, Inc.	Chemicals	(200.00)	
23673	Esquivel Enterprise	Cleaning	(400.00)	
23674	Ferguson Enterprises, Inc. #1105	Materials	(1,244.24)	
23675	Fluid Meter Service, Corp	Meter	(875.00)	
23676	Frontier Communications	Answering Service	(70.09)	
23677	Home Depot	Materials & Maintenance	(411.60)	
23678	Humana Hlth Plan TX	Insurance Premium	(136.93)	
23679	Johnson Lab & Supply Inc.	Materials & Maintenance	(818.88)	
23680	Matrix Imaging Solutions (C)	Printing	(3,600.00)	
23681	Professional Image Communications	Answering Service	(190.00)	
23682	Shaun K Moore	Building	(7,600.00)	
23683	Tyler Technologies Inc	Maint Agreement Incode	(2,870.30)	
23684	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
23685	Comptroller of Public Accounts	2019 Unclaimed Property	(322.26)	
23686	Ameritas Life Insurance Corp	Insurance	(676.24)	
23687	AT&T Mobility	Telephone Expense	(433.18)	
23688	BlueCross BlueShield of Texas	Insurance	(17,776.00)	
23689	DSHS Central Lab MC2004	Water Samples	(1,179.52)	
23690	Elvin Clark	Customer Deposit Refund	(116.67)	
23691	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(303.53)	
23692	McCoy's Building Supply Corp	Materials	(189.80)	
EFT	Bluebonnet Electric Coop	Utility Expense	(5,509.81)	
EFT	City of Bastrop	Purchase Sewer Service	(10,544.32)	

Cash Flow Report - Operating Water Account

As of June 30, 2020

Num	Name	Memo	Amount	Balance
Disbursements				
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(6,686.70)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,265.49)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	First National Bank	Customer Returned Items	(526.80)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 05/20/20-06/02/20	(19,134.75)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 06/03/20-06/16/20	(17,782.57)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 06/03/20-06/16/20	(184.62)	
PAYROLL	Alliance Payroll	Payroll Fees	(228.60)	
PAYROLL	United States Treasury	Payroll Liabilites	(11,858.45)	
PAYROLL	Alliance Payroll	Payroll Liabilites Adjustment	(1,376.47)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - May	(36,749.92)	
Total Disbursements				(247,226.18)
BALANCE AS OF 06/30/2020				\$488,231.43

Cash Flow Report - TWDB WW Account

As of June 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 06/01/2020				\$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 06/30/2020				\$572.00

Cash Flow Report - Standby Operating Account

As of June 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 06/01/2020				\$95,041.61
Receipts				
	No Receipts Activity		0.00	
Total Receipts				0.00
Disbursements				
3982	Bastrop WCID No 2 Water	AP Allocation	(163.56)	
Total Disbursements				(163.56)
BALANCE AS OF 06/30/2020				\$94,878.05

Cash Flow Report - Road Const Operating Account

As of June 30, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 06/01/2020				\$179,062.44
Receipts				
	Accounts Receivable		45,485.97	
Total Receipts				45,485.97
Disbursements				
5238	973 Materials, LLC	Recycled Base	(1,193.33)	
5239	K3 Transport LLC	Materials	(1,091.04)	
5240	McCreary, Veselka, Bragg & Allen PC	Attorney Fees - April & May 2020	(1,851.64)	
5241	Midtex Materials LLC	Limestone Base	(49,455.38)	
5242	WJC Constructors, LLC	Pay App #3 - Roads	(44,453.91)	
5243	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(17,116.78)	
5244	BEFCO Engineering, Inc.	Engineering Fees - RC - Task #5 Construction Pha	(720.00)	
5245	Midtex Materials LLC	Limestone Base	(9,788.77)	
5246	Smith Supply Company	Capital Outlay	(489.95)	
5247	973 Materials, LLC	Recycled Base	(737.30)	
5248	Tractor Supply Credit Plan	Repairs - Equipment	(302.98)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(388.22)	
Total Disbursements				(127,589.30)
BALANCE AS OF 06/30/2020				\$96,959.11

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of June 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		0.05 %	641,805.07	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	376,208.81	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		0.22 %	456,893.70	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.22 %	1,269,136.73	Water
TEXPOOL (XXXX0003)	02/04/2020		0.22 %	612,752.19	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	488,231.43	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$4,062,702.19	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	94,878.05	Standby Operating
Totals for Standby Fund:				\$94,878.05	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	576,818.69	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	96,959.11	Road Const Operating
Totals for Roads Fund:				\$673,777.80	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$4,831,358.04	

District Debt Service Payments

07/01/2020 - 06/30/2021

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
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
Debt Service Payment Due 06/01/2021						
Amegy Bank of Texas	2016	06/01/2021		0.00	87,873.50	87,873.50
		Total Due 06/01/2021		0.00	87,873.50	87,873.50
		District Total		\$260,000.00	\$178,373.00	\$438,373.00

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

June 2020

	Jun 20	Budget	Jan - Jun 20	YTD Budget	Annual Budget
Ordinary Income / Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	121,671	129,167	641,861	775,000	1,550,000
14115 · Water Late Charge Income	0	2,708	6,508	16,250	32,500
14120 · TV Tap Fees	39,050	16,250	170,600	97,500	195,000
14125 · Capital Reserve Fee	16,041	6,708	74,710	40,250	80,500
14130 · Water Line Bore	5,900	3,333	13,650	20,000	40,000
14135 · Water Line Extension	0	625	0	3,750	7,500
14145 · Returned Check Fee	0	17	0	100	200
14148 · Pools	110	25	220	150	300
14150 · Maps Sold	25	21	100	125	250
14155 · Office Rents	275	275	1,650	1,650	3,300
14160 · Other Income-W	70	5,417	1,488	32,500	65,000
14170 · Reconnect Fee	0	1,250	2,550	7,500	15,000
14175 · Interest-W	434	1,667	8,284	10,000	20,000
14180 · Copies & Faxes	0	4	1	25	50
14190 · Irrigation Systems	0	25	0	150	300
14197 · Proceeds from Sale	0	0	323,417	0	0
Total Water-Revenue	183,575	167,492	1,245,038	1,004,950	2,009,900
Total Income	183,575	167,492	1,245,038	1,004,950	2,009,900
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	43,117	54,167	256,164	325,000	650,000
16100b · Over Time	1,674	1,500	9,624	9,000	18,000
16100c · Double Time	71	208	1,232	1,250	2,500
16100e · Holiday	2,471	3,208	18,333	19,250	38,500
16100f · Annual Leave	1,347	2,083	6,056	12,500	25,000
16100g · Sick	1,195	1,042	7,003	6,250	12,500
16100h · Personal Time	136	250	1,500	1,500	3,000
16100k · FICA	3,687	5,000	23,330	30,000	60,000
16100m · Retirement-Life	3,661	5,417	23,450	32,500	65,000
16100n · SUI	1,458	167	1,874	1,000	2,000
16100o · Longevity Pay	0	958	0	5,750	11,500
16100p · FUTA	27	83	575	500	1,000
16100q · On Call Pay	411	417	18,638	2,500	5,000
Total 16100 · Payroll	59,256	74,500	367,782	447,000	894,000
16110 · Health Insurance					
16110a · Insurance-Medical	14,794	14,583	91,262	87,500	175,000
16110b · Insurance-Dental	454	583	2,837	3,500	7,000
16110c · Insurance-Vision	273	146	1,105	875	1,750
16110d · HSA	0	125	0	750	1,500
16110e · Insurance-Life	543	625	3,148	3,750	7,500
Total 16110 · Health Insurance	16,065	16,062	98,353	96,375	192,750
16116 · Office Building Rental	1,722	1,333	9,643	8,000	16,000

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

June 2020

	Jun 20	Budget	Jan - Jun 20	YTD Budget	Annual Budget
16117 · Payroll Service Fee	229	400	1,617	2,400	4,800
16118 · Hand Tools	0	417	14	2,500	5,000
16120 · Wellness Program	0	83	0	500	1,000
16121 · Uniforms-W	671	958	3,466	5,750	11,500
16122 · Mileage	87	625	482	3,750	7,500
16123 · Vehicle Usage	0	167	0	1,000	2,000
16124 · Admin Allocations	(4,111)	(7,542)	(49,258)	(45,250)	(90,500)
16125 · PPE Allocations	(10,912)	(13,958)	(69,973)	(83,750)	(167,500)
16125a · EOM Salary Reimburs from WW	(9,189)	(10,417)	(57,798)	(62,500)	(125,000)
16126 · Answering Service	190	208	1,140	1,250	2,500
16127 · Repairs-Contracted-W	0	125	0	750	1,500
16128 · Maint Agreement-Hand Held	0	208	780	1,250	2,500
16128a · Contracted Taps - Water	0	583	0	3,500	7,000
16129 · Maint Agreement-Incode-W	1,345	1,083	3,404	6,500	13,000
16130 · Office Equip Lease	604	1,250	5,857	7,500	15,000
16131 · Pest Control	0	25	0	150	300
16133 · Water Well Admin Service Fee	0	25	0	150	300
16134 · Cleaning-Office	200	0	1,200	0	0
16135 · Garbage	84	83	504	500	1,000
16136 · Cleaning-Maint Building	200	250	1,200	1,500	3,000
16137 · Backflow Inspection	0	0	375	0	0
16138 · Chemicals-Chlorine	0	1,458	5,277	8,750	17,500
16138a · Contract Labor	0	417	0	2,500	5,000
16139 · Field Equip Rental-W	0	833	650	5,000	10,000
16140 · Fuel-W	117	1,167	4,548	7,000	14,000
16141 · Repairs & Maint-W	0	1,500	1,054	9,000	18,000
16142 · Materials-W	2,972	5,417	50,056	32,500	65,000
16143 · Water Testing-W	0	0	1,600	0	0
16144 · Safety Supplies-W	0	333	1,205	2,000	4,000
16145 · Damage Claims	0	2,083	0	12,500	25,000
16146 · Water Samples	0	1,000	4,594	6,000	12,000
16147 · Repairs & Maint-Water Well	4,952	2,083	9,135	12,500	25,000
16149 · Computer-W	452	2,083	17,490	12,500	25,000
16150 · Depreciation-W	16,764	20,000	100,583	120,000	240,000
16151 · Dues & Subscriptions	0	67	736	400	800
16152 · Election Costs	0	250	0	1,500	3,000
16153 · Fax	0	8	0	50	100
16154 · Late Fees-W	25	125	55	750	1,500
16155 · Internet	246	167	1,070	1,000	2,000
16156 · Printing-W	260	833	3,324	5,000	10,000
16156a · Janitorial Supplies	0	17	0	100	200
16157 · Office Supplies-W	62	417	2,021	2,500	5,000
16158 · Misc-W	28	5,000	738	30,000	60,000
16159 · Medical-W	0	42	0	250	500
16160 · Misc Office-W	98	208	1,526	1,250	2,500
16161 · Pre-Employment Screening	0	42	632	250	500
16163 · Postage & Delivery	4,115	1,250	8,483	7,500	15,000
16164 · Public Notice	0	250	399	1,500	3,000
16165 · Telephone-W	198	833	3,611	5,000	10,000
16166 · License-W	0	208	222	1,250	2,500
16166a · Advertising	0	42	0	250	500

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

June 2020

	Jun 20	Budget	Jan - Jun 20	YTD Budget	Annual Budget
16167 · Bank Fees-W	30	42	220	250	500
16168 · Filing Fees-W	0	0	0	0	0
16169 · TCEQ Fees-W	0	667	0	4,000	8,000
16171 · CC Fees	2,265	2,667	19,823	16,000	32,000
16172 · Interest Bonds-W	2,262	2,263	13,575	13,575	27,150
16174 · Accounting-W	1,206	1,667	9,209	10,000	20,000
16175 · Appraiser	0	125	0	750	1,500
16176 · Audit-W	0	1,250	8,640	7,500	15,000
16177 · Engineering-W	0	5,000	6,630	30,000	60,000
16178 · Legal-W	0	2,500	5,555	15,000	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	2,750	5,500
16179b · Insurance-Vehicles-W	0	142	0	850	1,700
16179c · Insurance-Misc-W	0	17	0	100	200
16179d · Insurance-E&O-W	0	42	0	250	500
16179e · Insurance-Liability-W	0	75	0	450	900
16179f · Insurance-Bonding	0	25	175	150	300
16179g · Insurance-FSA	85	417	685	2,500	5,000
16179h · Insurance-WC-W	0	333	0	2,000	4,000
16179i · Insurance- Wells	0	458	0	2,750	5,500
Total 16179 · Insurance-W	85	1,967	860	11,800	23,600
16180 · Repairs-Bldg-W	75	1,667	313	10,000	20,000
16181 · Repairs-Equip-W	50	417	3,133	2,500	5,000
16182 · Repairs-Vehicles-W	467	500	5,729	3,000	6,000
16182a · Yard Maintenance-Mowing	0	1,250	5,220	7,500	15,000
16183 · Travel					
16183a · Travel-Air	0	42	255	250	500
16183b · Travel-Lodging	0	333	400	2,000	4,000
16183c · Travel-Meals	11	83	505	500	1,000
16183d · Travel-Rental Car	0	21	0	125	250
Total 16183 · Travel	11	479	1,159	2,875	5,750
16184 · Training-W	0	417	75	2,500	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	208	1,145	1,250	2,500
16185b · Electricity-Office Bldg	0	667	2,436	4,000	8,000
16185c · Electricity-Wells	0	3,333	17,097	20,000	40,000
16185d · Electricity-WW Lift Station	0	42	0	250	500
Total 16185 · Electricity	0	4,250	20,677	25,500	51,000
16186 · Water-Maint Bldg	0	142	960	850	1,700
16187 · Water-Office Bldg	0	158	534	950	1,900
16188 · Computer Supplies	0	833	3,943	5,000	10,000
16189 · Labor-Service Lines & Tap-W	0	2,083	1,500	12,500	25,000
16195 · Meter Testing Charges	0	0	95	0	0
16196 · Permits	0	100	0	600	1,200
16197 · Small Equipment Purchases	0	333	0	2,000	4,000
16199 · Communication / Radios	0	2,083	1,591	12,500	25,000

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

June 2020

	Jun 20	Budget	Jan - Jun 20	YTD Budget	Annual Budget
Total Water-Expense	93,180	147,462	647,235	884,775	1,769,550
Total Expense	93,180	147,462	647,235	884,775	1,769,550
Net Ordinary Income	90,395	20,029	597,804	120,175	240,350
Other Income / Expense					
Other Income					
14000 · Assigned Surplus	0	82,054	0	492,325	984,650
Total Other Income	0	82,054	0	492,325	984,650
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,917	17,667	17,500	35,000
17101 · Equipment-W	624	3,333	8,231	20,000	40,000
17102 · Meters-W	875	833	5,201	5,000	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	10,000	20,000
17104 · Software-W	0	2,083	0	12,500	25,000
17106 · Line Extension-W	0	4,167	4,200	25,000	50,000
17107 · Buildings-W	7,600	8,333	22,244	50,000	100,000
17108 · Water Line Improvements-W	0	62,500	39,868	375,000	750,000
17109 · Capital Outlay Culverts-W	8,750	2,500	43,144	15,000	30,000
17110 · Capital Outlay-W	0	0	26,000	0	0
17115 · Water Tank Main - W	0	8,333	0	50,000	100,000
17121 · Water Well Cap Improv-W	0	5,417	0	32,500	65,000
Total Capital Outlay-W	17,849	102,083	166,554	612,500	1,225,000
Total Other Expense	17,849	102,083	166,554	612,500	1,225,000
Net Other Income	(17,849)	(20,029)	(166,554)	(120,175)	(240,350)
Net Income	72,546	0	431,250	(0)	0

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

	Jun 20	Budget	Jan - Jun 20	YTD Budget	Annual Budget
Ordinary Income / Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	58,235	58,792	373,406	352,750	705,500
14216 · Commercial WW Fees	2,845	2,083	17,706	12,500	25,000
14220 · WW Bore	880	1,667	4,020	10,000	20,000
14225 · WW Tap Fees	45,533	23,333	230,017	140,000	280,000
14230 · Pump Maintenance	0	500	551	3,000	6,000
14235 · Debt Service Reserve Fee	6,364	9,167	24,531	55,000	110,000
14275 · Interest-WW Reserve	0	25	0	150	300
14276 · Interest-WW	140	1,250	3,320	7,500	15,000
Total Wastewater-Revenue	113,997	96,817	653,550	580,900	1,161,800
Total Income	113,997	96,817	653,550	580,900	1,161,800
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	833	2,795	5,000	10,000
16222 · W / W Salary Allocations	9,189	10,417	57,798	62,500	125,000
16229 · Maint Agreement-Incode-WW	195	333	195	2,000	4,000
16233 · Lift Station Admin Service Fee	0	208	1,150	1,250	2,500
16238 · W / W Chemicals	1,175	0	1,175	0	0
16239 · Field Equip Rental-WW	0	625	1,004	3,750	7,500
16240 · Fuel-WW	0	1,042	3,769	6,250	12,500
16241 · Repairs & Maint-WW	0	1,250	0	7,500	15,000
16242 · Materials-WW	7,072	3,750	21,358	22,500	45,000
16243 · Meter Testing-WW	0	19	0	113	225
16244 · Safety Supplies-WW	0	333	598	2,000	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	495	5,000	10,000
16248 · Grinder Pump Repair-WW	0	2,083	19,140	12,500	25,000
16250 · Depreciation-WW	37,347	38,333	224,084	230,000	460,000
16251 · Tools	0	292	14	1,750	3,500
16257 · Office Supplies-WW	0	33	0	200	400
16258 · Misc-WW	0	83	0	500	1,000
16259 · Medical-WW	0	25	253	150	300
16260 · Op & Maint-City of Bastrop-WW	0	10,833	47,418	65,000	130,000
16265 · Telephone-WW	0	83	0	500	1,000
16266 · License-WW	0	50	0	300	600
16268 · Filing Fees-WW	0	33	400	200	400
16269 · TCEQ Fees-WW	0	267	0	1,600	3,200
16272 · Interest Bonds-WW	12,821	12,821	76,925	76,925	153,850
16274 · Accounting-WW	1,072	1,667	8,158	10,000	20,000
16276 · Audit-WW	0	1,250	7,680	7,500	15,000
16277 · Engineering-WW	0	833	0	5,000	10,000
16278 · Legal- WW	0	417	0	2,500	5,000

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

	Jun 20	Budget	Jan - Jun 20	YTD Budget	Annual Budget
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	0	1,650	3,300
16279b · Insurance-Vehicles-WW	0	167	0	1,000	2,000
16279c · Insurance-Misc-WW	0	46	0	275	550
16279d · Insurance-E&O-WW	0	46	0	275	550
16279e · Insurance-Liability-WW	0	83	0	500	1,000
16279h · Insurance-WC-WW	0	500	0	3,000	6,000
Total 16279 · Insurance-WW	0	1,117	0	6,700	13,400
16281 · Repairs-Equip-WW	50	417	3,502	2,500	5,000
16282 · Repairs-Vehicles-WW	0	333	2,615	2,000	4,000
16283 · Yard Maintenance-Mowing	0	208	0	1,250	2,500
16284 · Training-WW	0	83	1,475	500	1,000
16285 · Electricity-Lift Stations	0	417	1,967	2,500	5,000
16286 · Water-Lift Stations	0	667	756	4,000	8,000
16289 · Labor-Service Lines & Tap-WW	0	167	0	1,000	2,000
16294 · Travel - Lodging	0	42	0	250	500
16295 · Travel - Meals	0	17	0	100	200
16296 · Travel - Rental Car	0	17	0	100	200
16297 · Small Equipment Purchaes-WW	0	83	0	500	1,000
Total Wastewater-Expense	68,921	92,315	484,723	553,888	1,107,775
Total Expense	68,921	92,315	484,723	553,888	1,107,775
Net Ordinary Income	45,075	4,502	168,826	27,012	54,025
Other Income/Expense					
Other Income					
14002 · Assigned Surplus - WW	0	2,581	0	15,488	30,975
Total Other Income	0	2,581	0	15,488	30,975
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	2,917	17,667	17,500	35,000
17201 · Equipment-WW	624	3,333	8,231	20,000	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	5,000	10,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	12,631	0	0
Total Capital Outlay-WW	624	7,083	39,597	42,500	85,000
Total Other Expense	624	7,083	39,597	42,500	85,000

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

	Jun 20	Budget	Jan - Jun 20	YTD Budget	Annual Budget
Net Other Income	(624)	(4,502)	(39,597)	(27,013)	(54,025)
Net Income	44,451	0	129,230	(0)	0

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

	Jun 20	Budget	Jan - Jun 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	41,562	104,167	509,559	625,000	1,250,000
34215 · Assessments-Prior to 97	348	833	9,213	5,000	10,000
34220 · Late Fee	0	2,083	10,301	12,500	25,000
34225 · Late Fee- Prior	1,245	100	4,353	600	1,200
34235 · Lien Fees	1,540	2,083	15,700	12,500	25,000
34240 · Deed Admin Fee	0	100	710	600	1,200
34245 · Returned Check Fee	0	0	30	0	0
34250 · Filing Fees	0	250	424	1,500	3,000
34255 · Driveway	440	150	1,120	900	1,800
34265 · Attorney Fees	995	2,083	12,667	12,500	25,000
34270 · Allocation to Maintenance Fund	(25,000)	(25,000)	(150,000)	(150,000)	(300,000)
34275 · Interest-RC	190	83	689	500	1,000
Total Road Construction-Revenue	21,320	86,933	414,765	521,600	1,043,200
Total Income	21,320	86,933	414,765	521,600	1,043,200
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	6,432	6,979	40,408	41,875	83,750
36224 · Admin Allocations from Water-RC	4,111	7,542	49,258	45,250	90,500
36229 · Maint Agreement-Incode-RC	1,200	625	2,894	3,750	7,500
36239 · Field Equip Rental	0	125	0	750	1,500
36241 · Repair & Maint-RC	0	42	0	250	500
36245 · Damage Claims	0	4	0	25	50
36258 · Misc	0	417	0	2,500	5,000
36263 · Postage	0	500	2,575	3,000	6,000
36268 · Filing Fees	171	417	837	2,500	5,000
36270 · Bad Debt	0	3,750	0	22,500	45,000
36271 · CC Fees	388	1,000	6,587	6,000	12,000
36272 · Attorney Fees (County)	0	250	11,294	1,500	3,000
36273 · Taxes- Property	0	0	510	0	0
36274 · Accounting	737	917	5,609	5,500	11,000
36276 · Audit-RC	0	833	5,280	5,000	10,000
36277 · Engineering-RC	0	14,583	4,315	87,500	175,000
36278 · Legal-RC	0	2,500	1,675	15,000	30,000
36279 · Insurance					
36279b · Insurance- Vehicles	0	208	0	1,250	2,500
36279c · Insurance-Misc	0	125	0	750	1,500
36279h · Insurance- WC	0	500	1,955	3,000	6,000
Total 36279 · Insurance	0	833	1,955	5,000	10,000

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

	Jun 20	Budget	Jan - Jun 20	YTD Budget	Annual Budget
36280 · Other Professional Fees	0	83	0	500	1,000
36294 · Road Fees Written Off	0	2,083	0	12,500	25,000
36295 · Lien Fees Written Off	0	500	0	3,000	6,000
36296 · Road Late Fees Written Off	0	583	0	3,500	7,000
36297 · Road Prior Written Off	0	1,417	0	8,500	17,000
36298 · Attorney Fees Written Off	0	1,250	0	7,500	15,000
Total Road Construction-Expense	13,039	47,233	133,197	283,400	566,800
Total Expense	13,039	47,233	133,197	283,400	566,800
Net Ordinary Income	8,280	39,700	281,569	238,200	476,400
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	34,050	0	204,300	408,600
Total Other Income	0	34,050	0	204,300	408,600
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	0	73,750	388,199	442,500	885,000
Total Road Construction-Capital	0	73,750	388,199	442,500	885,000
Total Other Expense	0	73,750	388,199	442,500	885,000
Net Other Income	0	(39,700)	(388,199)	(238,200)	(476,400)
Net Income	8,280	(0)	(106,630)	0	0

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

	<u>Jun 20</u>	<u>Budget</u>	<u>Jan - Jun 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34160 • Other-RM	0	12,500	0	75,000	150,000
34165 • FEMA Payments	0	0	97,785	0	0
34176 • Transfer from Road Construction	25,000	25,000	150,000	150,000	300,000
Total Road Maintenance-Revenue	<u>25,000</u>	<u>37,500</u>	<u>247,785</u>	<u>225,000</u>	<u>450,000</u>
Total Income	<u>25,000</u>	<u>37,500</u>	<u>247,785</u>	<u>225,000</u>	<u>450,000</u>
Expense					
Road Maintenance-Expense					
36124 • Salary Allocations from Water	4,480	6,979	29,565	41,875	83,750
36127 • Repairs- Contracted-RM	0	8,333	800	50,000	100,000
36128 • Contract Labor- RM	0	5,000	0	30,000	60,000
36139 • Field Equipment Rental- RM	0	2,054	0	12,325	24,650
36141 • R&M-RM	0	1,667	0	10,000	20,000
36142 • Materials-RM	1,327	10,417	7,183	62,500	125,000
36144 • Safety Supplies-RM	0	417	0	2,500	5,000
36146 • Equip. Small	0	83	0	500	1,000
36147 • Permit Fees	0	175	0	1,050	2,100
36148 • Materials- Hauling-RM	0	0	4,461	0	0
36174 • Accounting	168	167	1,275	1,000	2,000
36176 • Audit-RM	0	333	1,200	2,000	4,000
36177 • Engineering-RM	0	1,667	0	10,000	20,000
36178 • Legal-RM	0	167	0	1,000	2,000
36179 • Insurance-WC-RM	0	42	0	250	500
36181 • Repairs- Equip-RM	303	0	1,135	0	0
36182 • Repairs- Vehicles-RM	0	0	221	0	0
Total Road Maintenance-Expense	<u>6,277</u>	<u>37,500</u>	<u>45,840</u>	<u>225,000</u>	<u>450,000</u>
Total Expense	<u>6,277</u>	<u>37,500</u>	<u>45,840</u>	<u>225,000</u>	<u>450,000</u>
Net Ordinary Income	<u>18,723</u>	<u>(0)</u>	<u>201,945</u>	<u>0</u>	<u>0</u>
Net Income	<u>18,723</u>	<u>(0)</u>	<u>201,945</u>	<u>0</u>	<u>0</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
June 2020

	<u>Jun 20</u>	<u>Budget</u>	<u>Jan - Jun 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	588	2,500	5,000
25500 · TV Standby	0	417	120	2,500	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>768</u>	<u>5,000</u>	<u>10,000</u>
Expense					
27110 · Admin Allocations	0	417	0	2,500	5,000
27160 · Accounting	168	167	1,275	1,000	2,000
27170 · Audit	0	208	1,200	1,250	2,500
27190 · Legal	0	42	0	250	500
Total Expense	<u>168</u>	<u>833</u>	<u>2,475</u>	<u>5,000</u>	<u>10,000</u>
Net Ordinary Income	<u>(168)</u>	<u>0</u>	<u>(1,707)</u>	<u>0</u>	<u>0</u>
Net Income	<u>(168)</u>	<u>0</u>	<u>(1,707)</u>	<u>0</u>	<u>0</u>

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

As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
11110 • Operating - Water	488,231.43
11220 • TWDB WW	572.00
Total Checking/Savings	<u>488,803.43</u>
Other Current Assets	
Accounts Receivable	
11150 • Accounts Receivable-W	32,483.66
11250 • Accounts Receivable - WW	14,133.30
Total Accounts Receivable	<u>46,616.96</u>
11120 • Petty Cash	215.00
11130 • Cash Drawer	250.00
11140 • Time Deposits-W	2,555,884.88
11160 • Allowance for Doubtful-W	(10,176.94)
11171 • Due from Standby-W	167.50
11172 • Due from RM-W	5,479.17
11173 • Due from RC-W	12,480.24
11175 • FEMA Receivable	23,500.00
11180 • Utility Deposits-W	920.00
11230 • Time Deposits-WW	1,018,013.88
11260 • Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	<u>3,648,936.24</u>
Total Current Assets	<u>4,137,739.67</u>
Fixed Assets	
11190 • Accumulated Depreciation-W	(3,483,612.38)
11191 • Land-W	161,641.00
11192 • Bldgs & Equipment-W	5,195,200.27
11290 • Accumulated Depreciation-WW	(3,068,608.68)
11291 • Land-WW	14,525.00
11292 • Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	<u>6,710,403.15</u>
TOTAL ASSETS	<u><u>10,848,142.82</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 • Accounts Payable	(960.85)
Total Accounts Payable	<u>(960.85)</u>
Other Current Liabilities	
12140 • Accrued Salaries	23,819.09
12144 • FSA Employee Flexible Spending	18,381.38
12145 • Benefit Liability	(23,212.98)
12160 • Deposits	248,255.00
12170 • Due to TCEQ-W	3,212.77
12180 • Groundwater Assessments Pay-W	1,640.88
12191 • FEMA Payments Deferred Revenue	23,500.00

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

As of June 30, 2020

	Jun 30, 20
12270 · Due to TCEQ-WW	1,901.21
12280 · Bonds Payable-TWDB-WW	5,320,000.00
Total Other Current Liabilities	5,617,497.35
Total Current Liabilities	5,616,536.50
Total Liabilities	5,616,536.50
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	560,479.06
Total Equity	5,231,606.32
TOTAL LIABILITIES & EQUITY	10,848,142.82

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

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	96,959.11
Total Checking/Savings	96,959.11
Other Current Assets	
31230 · Time Deposits-RC	576,818.69
31250 · Accounts Receivable-RC	2,898,195.14
31260 · Allowance for Doubtful-RC	(1,523,656.89)
31277 · FEMA Receivable	260,348.97
Total Other Current Assets	2,211,705.91
Total Current Assets	2,308,665.02
TOTAL ASSETS	<u>2,308,665.02</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	760.84
Total Accounts Payable	760.84
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	1,087,236.12
32150 · Due to Water-RM	5,479.17
32250 · Due to Water-RC	12,480.24
32257 · FEMA Funds Deferred Revenue	260,348.97
Total Other Current Liabilities	1,365,544.50
Total Current Liabilities	1,366,305.34
Total Liabilities	1,366,305.34
Equity	
33130 · Fund Balance-RM	1,538,596.70
33220 · Fund Balance-RC	(691,551.93)
Net Income	95,314.91
Total Equity	942,359.68
TOTAL LIABILITIES & EQUITY	<u>2,308,665.02</u>

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

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	94,878.05
Total Checking/Savings	94,878.05
Other Current Assets	
21500 · Accounts Receivable	499,705.13
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	(8,828.78)
Total Current Assets	86,049.27
TOTAL ASSETS	86,049.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	167.50
22740 · Unclaimed Property	3.10
Total Other Current Liabilities	170.60
Total Current Liabilities	170.60
Total Liabilities	170.60
Equity	
23010 · Fund Balance	87,585.46
Net Income	(1,706.79)
Total Equity	85,878.67
TOTAL LIABILITIES & EQUITY	86,049.27