



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

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

## **Bookkeeper's Report**

July 31, 2020

## Cash Flow Report - Operating Water Account

As of July 31, 2020

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 07/01/2020</b>				<b>\$496,349.91</b>
<b>Receipts</b>				
	Payment from Standby Fund		167.50	
	Payment from Road Fund		5,479.17	
	Payment from Road Fund - AP Allocation		12,480.24	
	Interest Earned on Checking		22.29	
	FEMA Funds From Koolua Project		28,884.29	
	Accounts Receivable-W		273,162.19	
	Accounts Receivable - Pump/TWDB Reserve		6,208.67	
	Accounts Receivable-W		11,058.65	
<b>Total Receipts</b>				<b>337,463.00</b>
<b>Disbursements</b>				
23652	Riley Fox Endeavors LLC	VOID: Lease for Building Lot Space	0.00	
23682	Shaun K Moore	VOID: Building	0.00	
23693	Alma Rodriguez.	Mileage	(86.77)	
23694	Ameriflex Business Solutions	FSA Purchases	(35.92)	
23695	BOXX Modular Inc.	Office Rental	(1,204.00)	
23696	Card Service Center	Credit Card Expense	(1,889.91)	
23697	Grainger Inc	Supplies	(100.63)	
23698	Heussner Co., Inc	Chemicals	(745.00)	
23699	Hi-Line Inc	Maintenance & Repairs	(143.92)	
23700	Hydro Source Services, Inc.	Materials	(10,554.22)	
23701	Lowe's Business Account	Materials	(384.95)	
23702	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,782.48)	
23703	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
23704	Time Warner Cable	Telephone/Internet	(120.62)	
23705	Wells Fargo Vendor Fin Serv	Equipment Lease	(451.86)	
23706	Ameriflex Business Solutions.	Insurance FSA Fees	(85.00)	
23707	Aqua Water Supply Corporation	Water Samples	(150.00)	
23708	AT&T	Telephone Expense - Lift Station	(127.45)	
23709	Bastrop County Treasurer's Office.	Communication/Radio	(733.50)	
23710	Checkr Inc.	Pre-Employment Screening	(46.50)	
23711	DPC Industries, Inc.	Chemicals	(1,058.29)	
23712	Ferguson Enterprises, Inc. #1105	Materials	(1,565.39)	
23713	Guadalupe Perez	Customer Deposit Refund Unit 02-08-0741/0742 1	(550.00)	
23714	Hydro Source Services, Inc.	Grinder Pump & Repair	(1,696.30)	
23715	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
23716	La Grange NAPA	Repair Vehicle	(252.74)	
23717	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
23718	Matrix Imaging Solutions (C)	Printing	(323.52)	
23719	McCoy's Building Supply Corp	Materials	(191.79)	
23720	Shaun K Moore	Building	(7,600.00)	
23721	Time Warner Cable	Telephone/Internet	(125.98)	
23722	TLC Office Systems	Computer	(1,335.00)	
23723	USABluebook	Materials & Maintenance	(74.93)	
23724	Waste Connections	Garbage	(83.93)	
23725	Wex Bank	Fuel	(1,729.17)	
23726	Shaun K Moore	Building	(7,600.00)	
23727	Debbie & Glen Goode	Customer Deposit Refund	(7.87)	
23728	Heather Buchanan	Customer Deposit Refund	(66.02)	
23729	Mitchell & Victoria Pope	Customer Deposit Refund	(41.18)	

## Cash Flow Report - Operating Water Account

As of July 31, 2020

Num	Name	Memo	Amount	Balance
<b>Disbursements</b>				
23730	Andrew Tuck	Customer Deposit Refund	(54.09)	
23731	Watters Home Design	Customer Deposit Refund	(34.50)	
23732	Alvin L Gay	Customer Deposit Refund	(108.73)	
23733	Bonnie Whitney	Customer Deposit Refund	(61.79)	
23734	Judith Jaecks	Customer Deposit Refund	(126.49)	
23735	Christopher Silva & Risa Bortner	Customer Deposit Refund	(108.87)	
23736	Katricia Lowery	Customer Deposit Refund	(639.02)	
23737	Aqua Beverage Company	Drinking Water	(56.99)	
23738	Barnard Tire & Auto	Maintenance & Repair	(23.00)	
23739	Bastrop WCID No 2 - W/W	WasteWater Service	(149.87)	
23740	Bastrop WCID No 2 - Water	Purchase Water Expense	(246.15)	
23741	Cintas Corporation #86	Uniforms	(1,050.55)	
23742	DPC Industries, Inc.	Chemicals	(200.00)	
23743	Esquivel Enterprise	Cleaning	(400.00)	
23744	Ferguson Enterprises, Inc. #1105	Maintenance	(623.50)	
23745	Fluid Meter Service, Corp	Meter	(2,115.00)	
23746	Home Depot	Materials & Maintenance	(1,475.02)	
23747	Humana Hlth Plan TX	Insurance Premium	(136.93)	
23748	Hydro Source Services, Inc.	Materials	(375.00)	
23749	Unum Life Insurance Company	Insurance Premium	(547.34)	
23750	McLean & Howard, LLP	Legal Fees	(900.00)	
23751	Professional Image Communications	Answering Service	(190.00)	
23752	Quadient Inc	Office Equip Lease	(151.66)	
23753	Quill Corporation	Office Supplies	(293.47)	
23754	Riley Fox Endeavors LLC	Lease	(1,036.96)	
23755	Tyler Technologies Inc	Incode Maintenance	(5,380.21)	
23756	Bastrop WCID No 2	Petty Cash Replenish	(1.86)	
23757	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
23758	Ameriflex Business Solutions	FSA Purchases	(40.68)	
23759	AT&T Mobility	Telephone Expense	(456.78)	
23760	Bastrop WCID No 2 - RM	FEMA Payment Transfer	(28,884.29)	
23761	Frontier Communications	Answering Service	(69.57)	
23762	J&S Water Well	McCallister Road Test Well	(18,300.00)	
23763	Katricia Lowery	Customer Deposit Refund	(50.00)	
23764	Walmart Community/SYNCB	Office Supplies	(85.01)	
EFT	Bluebonnet Electric Coop	Utility Expense	(6,550.32)	
EFT	City of Bastrop	Purchase Sewer Service	(12,100.56)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(6,847.52)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,482.05)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	First National Bank	Customer Returned Items	(113.02)	
INT/SRV	First National Bank	Bank Fees	(50.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 06/17/20-06/30/20	(17,752.83)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll Expense- Child Support	(184.62)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 07/01/20-07/14/20	(18,174.34)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll Expense- Child Support	(184.62)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 07/15/20-07/28/20	(18,721.98)	
PAYROLL	Alliance Payroll	Payroll Fees	(332.65)	
PAYROLL	United States Treasury	Payroll Liabilites	(17,634.61)	

## Cash Flow Report - Operating Water Account

As of July 31, 2020

Num	Name	Memo	Amount	Balance
<b>Disbursements</b>				
PAYROLL	Bastrop WCID No 2 - Water	Child Support	(184.62)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - June	(36,749.92)	
<b>Total Disbursements</b>				(251,857.18)
<b>BALANCE AS OF 07/31/2020</b>				<b>\$581,955.73</b>

# Cash Flow Report - TWDB WW Account

As of July 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 07/01/2020				\$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 07/31/2020				\$572.00

## Cash Flow Report - Standby Operating Account

As of July 31, 2020

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 07/01/2020</b>				<b>\$94,878.05</b>
<b>Receipts</b>				
	No Receipts Activity		0.00	
<b>Total Receipts</b>				<b>0.00</b>
<b>Disbursements</b>				
3983	Bastrop WCID No 2 Water	AP Allocation	(167.50)	
3984	Hays County PCT 1	06-03-0033 (R51530) Maurice Stapp Case 1317-21	(75.00)	
3985	Maurice Cook	06-03-0019 (R51516) Pine Forest Investment Case	(75.00)	
3986	McCreary, Veselka, Bragg & Allen, P.C.	Attorney Fees - 06-03-0033 (R51530) 06-03-0019 (	(600.88)	
3987	Sarah Loucks	06-03-0033 (R51530) Maurice Stapp Case 1317-21	(8.00)	
3988	Sarah Loucks	06-03-0019 (R51516) Pine Forest Investment Case	(8.00)	
<b>Total Disbursements</b>				<b>(934.38)</b>
<b>BALANCE AS OF 07/31/2020</b>				<b>\$93,943.67</b>

## Cash Flow Report - Road Const Operating Account

As of July 31, 2020

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 07/01/2020</b>				<b>\$96,959.11</b>
<b>Receipts</b>				
	Accounts Receivable		104,034.87	
<b>Total Receipts</b>				<b>104,034.87</b>
<b>Disbursements</b>				
5249	Bastrop County District Clerk	Filing Fees - Michael Mayfield 05-22-1247 R27297	(8.00)	
5250	K3 Transport LLC	Materials	(589.84)	
5251	Travis County Sheriffs	Filing Fees - Michael Mayfield 05-22-1247 R27297	(80.00)	
5252	Bastrop County District Clerk	Filing Fees - Jann Finsterbusch 05-04-0280 R35830	(83.00)	
5253	Alliance Engineering Group, Inc.	Tahitian Village Roadway Improvements Project A	(720.00)	
5254	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(17,959.41)	
5255	BEFCO Engineering, Inc.	Engineering Fees - RC - Task #5 Construction Pha	(1,080.00)	
5256	McCreary, Veselka, Bragg & Allen PC	Attorney Fees	(804.15)	
5257	973 Materials, LLC	Recycled Base	(878.31)	
5258	Brown County Constable	04-081278 (R25706) Mitchell Huser Case#36268	(85.00)	
5259	Comal County	04-08-1278 (R25706) Mitchell Huser Case#1542-21	(75.00)	
5260	McCreary, Veselka, Bragg & Allen PC	04-08-1278 (R25706); 02-10-0948 (R24633) Mitchel	(901.32)	
5261	Sarah Loucks, Bastrop Cty Dist. Clerk	05-03-0244 (R35542) George Ealy Case 423-7304	(8.00)	
5262	Smith Supply Company	Capital Outlay	(71.90)	
5263	Travis County Constable PCT 5	05-03-0244 (R35542) George Ealy Case #423-7304	(80.00)	
5264	Williamson County PCT 2	VOID: 02-10-0948 (R24633) Charles Cox Case#15	0.00	
5265	WJC Constructors, LLC	Capital Outlay	(25,020.00)	
5266	Sarah Loucks, Bastrop Cty Dist. Clerk	02-10-0948 (R24633) Charles Cox Case #1547-335	(16.00)	
5267	Sarah Loucks, Bastrop Cty Dist. Clerk	04-08-1278 (R25706) Mitchell Huser Csse #1542-2	(16.00)	
5268	Waller County Asphalt	Materials	(5,581.24)	
5269	Williamson County PCT 2	02-10-0948 (R24633) Charles Cox Case#1547-335	(140.00)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(273.79)	
<b>Total Disbursements</b>				<b>(54,470.96)</b>
<b>BALANCE AS OF 07/31/2020</b>				<b>\$146,523.02</b>

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

**Account Balances**

As of July 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 %	641,884.19	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	412,992.79	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,246.23	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,898.85	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		0.19 %	456,974.45	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.19 %	1,269,361.10	Water
TEXPOOL (XXXX0003)	02/04/2020		0.19 %	612,860.54	Building Funds
<b>Checking Account(s)</b>					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	581,955.73	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
<b>Totals for Water/Wastewater Fund:</b>				<b>\$4,193,745.88</b>	
<b>Fund: Standby</b>					
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXX2687)			0.10 %	93,943.67	Standby Operating
<b>Totals for Standby Fund:</b>				<b>\$93,943.67</b>	
<b>Fund: Roads</b>					
<b>Money Market Funds</b>					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	577,014.65	Road Const MM
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXX2709)			0.10 %	146,523.02	Road Const Operating
<b>Totals for Roads Fund:</b>				<b>\$723,537.67</b>	
<b>Grand total for Bastrop County Water Control &amp; Improvement District No. 2:</b>				<b>\$5,011,227.22</b>	

## District Debt Service Payments

07/01/2020 - 06/30/2021

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
<b>Debt Service Payment Due 12/01/2020</b>						
Amegy Bank of Texas	2016 - WS&D	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>Debt Service Payment Due 06/01/2021</b>						
Amegy Bank of Texas	2016 - WS&D	06/01/2021		0.00	87,873.50	87,873.50
		<b>Total Due 06/01/2021</b>		<b>0.00</b>	<b>87,873.50</b>	<b>87,873.50</b>
		<b>District Total</b>		<b>\$260,000.00</b>	<b>\$178,373.00</b>	<b>\$438,373.00</b>

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

	Jul 20	Budget	Jan - Jul 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Water-Revenue</b>					
14110 · TV Water Sales	134,732	129,167	776,592	904,167	1,550,000
14115 · Water Late Charge Income	0	2,708	6,508	18,958	32,500
14120 · TV Tap Fees	33,000	16,250	203,600	113,750	195,000
14125 · Capital Reserve Fee	16,119	6,708	90,829	46,958	80,500
14130 · Water Line Bore	5,600	3,333	19,250	23,333	40,000
14135 · Water Line Extension	0	625	0	4,375	7,500
14145 · Returned Check Fee	0	17	0	117	200
14148 · Pools	0	25	220	175	300
14150 · Maps Sold	0	21	100	146	250
14155 · Office Rents	275	275	1,925	1,925	3,300
14160 · Other Income-W	30	5,417	1,524	37,917	65,000
14170 · Reconnect Fee	100	1,250	2,650	8,750	15,000
14175 · Interest-W	436	1,667	8,762	11,667	20,000
14180 · Copies & Faxes	0	4	1	29	50
14190 · Irrigation Systems	0	25	0	175	300
14197 · Proceeds from Sale	0	0	323,417	0	0
<b>Total Water-Revenue</b>	<b>190,292</b>	<b>167,492</b>	<b>1,435,379</b>	<b>1,172,442</b>	<b>2,009,900</b>
<b>Total Income</b>	<b>190,292</b>	<b>167,492</b>	<b>1,435,379</b>	<b>1,172,442</b>	<b>2,009,900</b>
<b>Expense</b>					
<b>Water-Expense</b>					
<b>16100 · Payroll</b>					
16100a · Salaries	63,447	54,167	319,611	379,167	650,000
16100b · Over Time	2,901	1,500	12,526	10,500	18,000
16100c · Double Time	114	208	1,346	1,458	2,500
16100e · Holiday	2,359	3,208	20,693	22,458	38,500
16100f · Annual Leave	3,815	2,083	9,872	14,583	25,000
16100g · Sick	1,489	1,042	8,492	7,292	12,500
16100h · Personal Time	296	250	1,796	1,750	3,000
16100k · FICA	5,486	5,000	28,816	35,000	60,000
16100m · Retirement-Life	2,347	5,417	25,797	37,917	65,000
16100n · SUI	103	167	1,977	1,167	2,000
16100o · Longevity Pay	0	958	0	6,708	11,500
16100p · FUTA	37	83	612	583	1,000
16100q · On Call Pay	592	417	19,230	2,917	5,000
16100r · Child Support	0	0	0	0	0
<b>Total 16100 · Payroll</b>	<b>82,985</b>	<b>74,500</b>	<b>450,767</b>	<b>521,500</b>	<b>894,000</b>
<b>16110 · Health Insurance</b>					
16110a · Insurance-Medical	21,688	14,583	112,950	102,083	175,000
16110b · Insurance-Dental	727	583	3,565	4,083	7,000
16110c · Insurance-Vision	344	146	1,450	1,021	1,750
16110d · HSA	0	125	0	875	1,500
16110e · Insurance-Life	547	625	3,695	4,375	7,500
<b>Total 16110 · Health Insurance</b>	<b>23,307</b>	<b>16,062</b>	<b>121,660</b>	<b>112,438</b>	<b>192,750</b>

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

	Jul 20	Budget	Jan - Jul 20	YTD Budget	Annual Budget
16116 · Office Building Rental	1,722	1,333	11,366	9,333	16,000
16117 · Payroll Service Fee	333	400	1,949	2,800	4,800
16118 · Hand Tools	0	417	14	2,917	5,000
16120 · Wellness Program	0	83	0	583	1,000
16121 · Uniforms-W	383	958	4,374	6,708	11,500
16122 · Mileage	71	625	554	4,375	7,500
16123 · Vehicle Usage	0	167	0	1,167	2,000
16124 · Admin Allocations	(6,198)	(7,542)	(55,456)	(52,792)	(90,500)
16125 · PPE Allocations	(18,712)	(13,958)	(88,686)	(97,708)	(167,500)
16125a · EOM Salary Reimburs from WW	(3,904)	(10,417)	(61,701)	(72,917)	(125,000)
16126 · Answering Service	190	208	1,330	1,458	2,500
16127 · Repairs-Contracted-W	0	125	0	875	1,500
16128 · Maint Agreement-Hand Held	0	208	780	1,458	2,500
16128a · Contracted Taps - Water	0	583	0	4,083	7,000
16129 · Maint Agreement-Incode-W	724	1,083	4,563	7,583	13,000
16130 · Office Equip Lease	604	1,250	6,460	8,750	15,000
16131 · Pest Control	0	25	0	175	300
16133 · Water Well Admin Service Fee	0	25	0	175	300
16134 · Cleaning-Office	200	0	1,400	0	0
16135 · Garbage	84	83	588	583	1,000
16136 · Cleaning-Maint Building	200	250	1,400	1,750	3,000
16137 · Backflow Inspection	0	0	375	0	0
16138 · Chemicals-Chlorine	2,631	1,458	9,167	10,208	17,500
16138a · Contract Labor	0	417	0	2,917	5,000
16139 · Field Equip Rental-W	0	833	650	5,833	10,000
16140 · Fuel-W	892	1,167	6,305	8,167	14,000
16141 · Repairs & Maint-W	5,855	1,500	6,909	10,500	18,000
16142 · Materials-W	2,580	5,417	52,766	37,917	65,000
16143 · Water Testing-W	0	0	1,600	0	0
16144 · Safety Supplies-W	0	333	1,205	2,333	4,000
16145 · Damage Claims	0	2,083	0	14,583	25,000
16146 · Water Samples	175	1,000	4,919	7,000	12,000
16147 · Repairs & Maint-Water Well	0	2,083	10,349	14,583	25,000
16149 · Computer-W	1,380	2,083	20,529	14,583	25,000
16150 · Depreciation-W	16,764	20,000	117,347	140,000	240,000
16151 · Dues & Subscriptions	0	67	736	467	800
16152 · Election Costs	0	250	0	1,750	3,000
16153 · Fax	0	8	0	58	100
16154 · Late Fees-W	0	125	55	875	1,500
16155 · Internet	247	167	1,316	1,167	2,000
16156 · Printing-W	170	833	3,494	5,833	10,000
16156a · Janitorial Supplies	0	17	0	117	200
16157 · Office Supplies-W	293	417	2,314	2,917	5,000
16158 · Misc-W	16	5,000	753	35,000	60,000
16159 · Medical-W	0	42	0	292	500
16160 · Misc Office-W	464	208	2,132	1,458	2,500
16161 · Pre-Employment Screening	0	42	679	292	500
16163 · Postage & Delivery	108	1,250	8,593	8,750	15,000
16164 · Public Notice	1,031	250	1,430	1,750	3,000
16165 · Telephone-W	197	833	4,265	5,833	10,000
16166 · License-W	0	208	222	1,458	2,500

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

	Jul 20	Budget	Jan - Jul 20	YTD Budget	Annual Budget
16166a · Advertising	0	42	0	292	500
16167 · Bank Fees-W	80	42	300	292	500
16168 · Filing Fees-W	0	0	0	0	0
16169 · TCEQ Fees-W	0	667	0	4,667	8,000
16171 · CC Fees	2,482	2,667	25,771	18,667	32,000
16172 · Interest Bonds-W	2,262	2,263	15,837	15,838	27,150
16174 · Accounting-W	1,403	1,667	10,612	11,667	20,000
16175 · Appraiser	0	125	0	875	1,500
16176 · Audit-W	0	1,250	8,640	8,750	15,000
16177 · Engineering-W	0	5,000	6,630	35,000	60,000
16178 · Legal-W	425	2,500	6,880	17,500	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	3,208	5,500
16179b · Insurance-Vehicles-W	0	142	0	992	1,700
16179c · Insurance-Misc-W	0	17	0	117	200
16179d · Insurance-E&O-W	0	42	0	292	500
16179e · Insurance-Liability-W	0	75	0	525	900
16179f · Insurance-Bonding	0	25	175	175	300
16179g · Insurance-FSA	85	417	770	2,917	5,000
16179h · Insurance-WC-W	0	333	0	2,333	4,000
16179i · Insurance- Wells	0	458	0	3,208	5,500
<b>Total 16179 · Insurance-W</b>	<b>85</b>	<b>1,967</b>	<b>945</b>	<b>13,767</b>	<b>23,600</b>
16180 · Repairs-Bldg-W	90	1,667	479	11,667	20,000
16181 · Repairs-Equip-W	434	417	3,600	2,917	5,000
16182 · Repairs-Vehicles-W	1,571	500	7,715	3,500	6,000
16182a · Yard Maintenance-Mowing	1,044	1,250	7,308	8,750	15,000
16183 · Travel					
16183a · Travel-Air	0	42	255	292	500
16183b · Travel-Lodging	0	333	400	2,333	4,000
16183c · Travel-Meals	0	83	505	583	1,000
16183d · Travel-Rental Car	0	21	0	146	250
<b>Total 16183 · Travel</b>	<b>0</b>	<b>479</b>	<b>1,159</b>	<b>3,354</b>	<b>5,750</b>
16184 · Training-W	386	417	461	2,917	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	208	1,461	1,458	2,500
16185b · Electricity-Office Bldg	0	667	2,778	4,667	8,000
16185c · Electricity-Wells	0	3,333	22,576	23,333	40,000
16185d · Electricity-WW Lift Station	0	42	0	292	500
<b>Total 16185 · Electricity</b>	<b>0</b>	<b>4,250</b>	<b>26,815</b>	<b>29,750</b>	<b>51,000</b>

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

	Jul 20	Budget	Jan - Jul 20	YTD Budget	Annual Budget
16186 · Water-Maint Bldg	188	142	1,335	992	1,700
16187 · Water-Office Bldg	59	158	651	1,108	1,900
16188 · Computer Supplies	0	833	3,943	5,833	10,000
16189 · Labor-Service Lines & Tap-W	0	2,083	1,500	14,583	25,000
16195 · Meter Testing Charges	0	0	95	0	0
16196 · Permits	0	100	0	700	1,200
16197 · Small Equipment Purchases	0	333	0	2,333	4,000
16199 · Communication / Radios	0	2,083	2,324	14,583	25,000
<b>Total Water-Expense</b>	<b>125,300</b>	<b>147,462</b>	<b>792,469</b>	<b>1,032,238</b>	<b>1,769,550</b>
<b>Total Expense</b>	<b>125,300</b>	<b>147,462</b>	<b>792,469</b>	<b>1,032,238</b>	<b>1,769,550</b>
<b>Net Ordinary Income</b>	<b>64,991</b>	<b>20,029</b>	<b>642,910</b>	<b>140,204</b>	<b>240,350</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
14000 · Assigned Surplus	0	82,054	0	574,379	984,650
<b>Total Other Income</b>	<b>0</b>	<b>82,054</b>	<b>0</b>	<b>574,379</b>	<b>984,650</b>
<b>Other Expense</b>					
<b>Capital Outlay-W</b>					
17100 · Vehicles-W	0	2,917	17,667	20,417	35,000
17101 · Equipment-W	624	3,333	8,855	23,333	40,000
17102 · Meters-W	2,115	833	7,316	5,833	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	11,667	20,000
17104 · Software-W	0	2,083	0	14,583	25,000
17106 · Line Extension-W	0	4,167	4,200	29,167	50,000
17107 · Buildings-W	7,600	8,333	29,844	58,333	100,000
17108 · Water Line Improvements-W	0	62,500	39,868	437,500	750,000
17109 · Capital Outlay Culverts-W	0	2,500	43,144	17,500	30,000
17110 · Capital Outlay-W	0	0	26,000	0	0
17115 · Water Tank Main - W	0	8,333	0	58,333	100,000
17121 · Water Well Cap Improv-W	18,400	5,417	18,400	37,917	65,000
<b>Total Capital Outlay-W</b>	<b>28,739</b>	<b>102,083</b>	<b>195,293</b>	<b>714,583</b>	<b>1,225,000</b>
<b>Total Other Expense</b>	<b>28,739</b>	<b>102,083</b>	<b>195,293</b>	<b>714,583</b>	<b>1,225,000</b>
<b>Net Other Income</b>	<b>(28,739)</b>	<b>(20,029)</b>	<b>(195,293)</b>	<b>(140,204)</b>	<b>(240,350)</b>
<b>Net Income</b>	<b>36,252</b>	<b>0</b>	<b>447,617</b>	<b>(0)</b>	<b>0</b>

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

	Jul 20	Budget	Jan - Jul 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Wastewater-Revenue</b>					
14215 · WW Fees	59,265	58,792	432,671	411,542	705,500
14216 · Commercial WW Fees	3,066	2,083	20,771	14,583	25,000
14220 · WW Bore	0	1,667	4,020	11,667	20,000
14225 · WW Tap Fees	17,900	23,333	247,917	163,333	280,000
14230 · Pump Maintenance	0	500	551	3,500	6,000
14235 · Debt Service Reserve Fee	6,424	9,167	30,955	64,167	110,000
14275 · Interest-WW Reserve	0	25	0	175	300
14276 · Interest-WW	113	1,250	3,433	8,750	15,000
<b>Total Wastewater-Revenue</b>	86,768	96,817	740,318	677,717	1,161,800
<b>Total Income</b>	86,768	96,817	740,318	677,717	1,161,800
<b>Expense</b>					
<b>Wastewater-Expense</b>					
16221 · Uniforms-WW	383	833	3,703	5,833	10,000
16222 · W/W Salary Allocations	3,904	10,417	61,701	72,917	125,000
16229 · Maint Agreement-Incode-WW	0	333	403	2,333	4,000
16233 · Lift Station Admin Service Fee	0	208	1,150	1,458	2,500
16238 · W/W Chemicals	0	0	1,175	0	0
16239 · Field Equip Rental-WW	0	625	1,004	4,375	7,500
16240 · Fuel-WW	814	1,042	5,448	7,292	12,500
16241 · Repairs & Maint-WW	0	1,250	0	8,750	15,000
16242 · Materials-WW	2,139	3,750	23,819	26,250	45,000
16243 · Meter Testing-WW	0	19	0	131	225
16244 · Safety Supplies-WW	0	333	598	2,333	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	495	5,833	10,000
16248 · Grinder Pump Repair-WW	4,732	2,083	23,872	14,583	25,000
16250 · Depreciation-WW	37,347	38,333	261,431	268,333	460,000
16251 · Tools	0	292	14	2,042	3,500
16257 · Office Supplies-WW	0	33	0	233	400
16258 · Misc-WW	0	83	0	583	1,000
16259 · Medical-WW	0	25	253	175	300
16260 · Op & Maint-City of Bastrop-WW	0	10,833	59,518	75,833	130,000
16265 · Telephone-WW	0	83	0	583	1,000
16266 · License-WW	0	50	0	350	600
16268 · Filing Fees-WW	0	33	400	233	400
16269 · TCEQ Fees-WW	0	267	0	1,867	3,200
16272 · Interest Bonds-WW	12,821	12,821	89,746	89,746	153,850
16274 · Accounting-WW	1,247	1,667	9,405	11,667	20,000
16276 · Audit-WW	0	1,250	7,680	8,750	15,000
16277 · Engineering-WW	0	833	0	5,833	10,000
16278 · Legal- WW	0	417	0	2,917	5,000

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

	Jul 20	Budget	Jan - Jul 20	YTD Budget	Annual Budget
<b>16279 · Insurance-WW</b>					
16279a · Insurance-Property-WW	0	275	0	1,925	3,300
16279b · Insurance-Vehicles-WW	0	167	0	1,167	2,000
16279c · Insurance-Misc-WW	0	46	0	321	550
16279d · Insurance-E&O-WW	0	46	0	321	550
16279e · Insurance-Liability-WW	0	83	0	583	1,000
16279h · Insurance-WC-WW	0	500	0	3,500	6,000
<b>Total 16279 · Insurance-WW</b>	0	1,117	0	7,817	13,400
<b>16281 · Repairs-Equip-WW</b>	321	417	3,856	2,917	5,000
<b>16282 · Repairs-Vehicles-WW</b>	1,487	333	4,518	2,333	4,000
<b>16283 · Yard Maintenance-Mowing</b>	0	208	0	1,458	2,500
<b>16284 · Training-WW</b>	641	83	2,116	583	1,000
<b>16285 · Electricity-Lift Stations</b>	0	417	2,380	2,917	5,000
<b>16286 · Water-Lift Stations</b>	150	667	1,056	4,667	8,000
<b>16289 · Labor-Service Lines &amp; Tap-WW</b>	0	167	0	1,167	2,000
<b>16294 · Travel - Lodging</b>	0	42	0	292	500
<b>16295 · Travel - Meals</b>	0	17	0	117	200
<b>16296 · Travel - Rental Car</b>	0	17	0	117	200
<b>16297 · Small Equipment Purchaes-WW</b>	0	83	0	583	1,000
<b>Total Wastewater-Expense</b>	65,986	92,315	565,741	646,202	1,107,775
<b>Total Expense</b>	65,986	92,315	565,741	646,202	1,107,775
<b>Net Ordinary Income</b>	20,782	4,502	174,577	31,514	54,025
<b>Other Income/Expense</b>					
<b>Other Income</b>					
14002 · Assigned Surplus - WW	0	2,581	0	18,069	30,975
<b>Total Other Income</b>	0	2,581	0	18,069	30,975
<b>Other Expense</b>					
<b>Capital Outlay-WW</b>					
17200 · Vehicles-WW	0	2,917	17,667	20,417	35,000
17201 · Equipment-WW	624	3,333	8,855	23,333	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	5,833	10,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	12,631	0	0
<b>Total Capital Outlay-WW</b>	624	7,083	40,221	49,583	85,000
<b>Total Other Expense</b>	624	7,083	40,221	49,583	85,000

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

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	<u>Jul 20</u>	<u>Budget</u>	<u>Jan - Jul 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Net Other Income</b>	(624)	(4,502)	(40,221)	(31,515)	(54,025)
<b>Net Income</b>	<u>20,158</u>	<u>0</u>	<u>134,356</u>	<u>(0)</u>	<u>0</u>

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

	Jul 20	Budget	Jan - Jul 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Construction-Revenue</b>					
34210 · Assessments	60,989	104,167	570,548	729,167	1,250,000
34215 · Assessments-Prior to 97	6,480	833	15,692	5,833	10,000
34220 · Late Fee	3,118	2,083	13,419	14,583	25,000
34225 · Late Fee- Prior	30	100	4,383	700	1,200
34235 · Lien Fees	2,732	2,083	18,431	14,583	25,000
34240 · Deed Admin Fee	4,307	100	4,457	700	1,200
34245 · Returned Check Fee	0	0	30	0	0
34250 · Filing Fees	0	250	424	1,750	3,000
34255 · Driveway	280	150	1,960	1,050	1,800
34265 · Attorney Fees	3,894	2,083	16,560	14,583	25,000
34270 · Allocation to Maintenance Fund	(25,000)	(25,000)	(175,000)	(175,000)	(300,000)
34275 · Interest-RC	196	83	885	583	1,000
<b>Total Road Construction-Revenue</b>	<b>57,024</b>	<b>86,933</b>	<b>471,790</b>	<b>608,533</b>	<b>1,043,200</b>
<b>Total Income</b>	<b>57,024</b>	<b>86,933</b>	<b>471,790</b>	<b>608,533</b>	<b>1,043,200</b>
<b>Expense</b>					
<b>Road Construction-Expense</b>					
36210 · Salary Allocations from Water	9,165	6,979	49,573	48,854	83,750
36224 · Admin Allocations from Water-RC	6,198	7,542	55,456	52,792	90,500
36229 · Maint Agreement-Incode-RC	339	625	3,233	4,375	7,500
36239 · Field Equip Rental	0	125	0	875	1,500
36241 · Repair & Maint-RC	0	42	0	292	500
36245 · Damage Claims	0	4	0	29	50
36258 · Misc	0	417	0	2,917	5,000
36263 · Postage	0	500	2,575	3,500	6,000
36268 · Filing Fees	420	417	1,257	2,917	5,000
36270 · Bad Debt	0	3,750	0	26,250	45,000
36271 · CC Fees	274	1,000	6,861	7,000	12,000
36272 · Attorney Fees (County)	0	250	12,098	1,750	3,000
36273 · Taxes- Property	0	0	510	0	0
36274 · Accounting	857	917	6,466	6,417	11,000
36276 · Audit-RC	0	833	5,280	5,833	10,000
36277 · Engineering-RC	0	14,583	5,395	102,083	175,000
36278 · Legal-RC	901	2,500	2,576	17,500	30,000
36279 · Insurance					
36279b · Insurance- Vehicles	0	208	0	1,458	2,500
36279c · Insurance-Misc	0	125	0	875	1,500
36279h · Insurance- WC	0	500	1,955	3,500	6,000
<b>Total 36279 · Insurance</b>	<b>0</b>	<b>833</b>	<b>1,955</b>	<b>5,833</b>	<b>10,000</b>

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

	<u>Jul 20</u>	<u>Budget</u>	<u>Jan - Jul 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>36280 · Other Professional Fees</b>	0	83	0	583	1,000
<b>36294 · Road Fees Written Off</b>	0	2,083	0	14,583	25,000
<b>36295 · Lien Fees Written Off</b>	0	500	0	3,500	6,000
<b>36296 · Road Late Fees Written Off</b>	0	583	0	4,083	7,000
<b>36297 · Road Prior Written Off</b>	0	1,417	0	9,917	17,000
<b>36298 · Attorney Fees Written Off</b>	0	1,250	0	8,750	15,000
<b>Total Road Construction-Expense</b>	<u>18,155</u>	<u>47,233</u>	<u>153,235</u>	<u>330,633</u>	<u>566,800</u>
<b>Total Expense</b>	<u>18,155</u>	<u>47,233</u>	<u>153,235</u>	<u>330,633</u>	<u>566,800</u>
<b>Net Ordinary Income</b>	38,870	39,700	318,554	277,900	476,400
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>34285 · Assigned Surplus - RC</b>	0	34,050	0	238,350	408,600
<b>Total Other Income</b>	0	34,050	0	238,350	408,600
<b>Other Expense</b>					
<b>Road Construction-Capital</b>					
<b>37285 · Capital Outlay-RC</b>	16,201	73,750	405,192	516,250	885,000
<b>Total Road Construction-Capital</b>	<u>16,201</u>	<u>73,750</u>	<u>405,192</u>	<u>516,250</u>	<u>885,000</u>
<b>Total Other Expense</b>	<u>16,201</u>	<u>73,750</u>	<u>405,192</u>	<u>516,250</u>	<u>885,000</u>
<b>Net Other Income</b>	<u>(16,201)</u>	<u>(39,700)</u>	<u>(405,192)</u>	<u>(277,900)</u>	<u>(476,400)</u>
<b>Net Income</b>	<u><b>22,668</b></u>	<u><b>(0)</b></u>	<u><b>(86,637)</b></u>	<u><b>0</b></u>	<u><b>0</b></u>

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

	<u>Jul 20</u>	<u>Budget</u>	<u>Jan - Jul 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	87,500	150,000
<b>34165 · FEMA Payments</b>	0	0	97,785	0	0
<b>34176 · Transfer from Road Construction</b>	25,000	25,000	175,000	175,000	300,000
<b>Total Road Maintenance-Revenue</b>	<u>25,000</u>	<u>37,500</u>	<u>272,785</u>	<u>262,500</u>	<u>450,000</u>
<b>Total Income</b>	25,000	37,500	272,785	262,500	450,000
<b>Expense</b>					
<b>Road Maintenance-Expense</b>					
<b>36124 · Salary Allocations from Water</b>	9,547	6,979	39,112	48,854	83,750
<b>36127 · Repairs- Contracted-RM</b>	0	8,333	800	58,333	100,000
<b>36128 · Contract Labor- RM</b>	0	5,000	0	35,000	60,000
<b>36129 · Maint. Agreement-Incode-RM</b>	208	0	208	0	0
<b>36139 · Field Equipment Rental- RM</b>	0	2,054	0	14,379	24,650
<b>36141 · R&amp;M-RM</b>	0	1,667	0	11,667	20,000
<b>36142 · Materials-RM</b>	7,057	10,417	14,241	72,917	125,000
<b>36144 · Safety Supplies-RM</b>	0	417	0	2,917	5,000
<b>36146 · Equip. Small</b>	0	83	0	583	1,000
<b>36147 · Permit Fees</b>	0	175	0	1,225	2,100
<b>36148 · Materials- Hauling-RM</b>	746	0	5,207	0	0
<b>36174 · Accounting</b>	195	167	1,470	1,167	2,000
<b>36176 · Audit-RM</b>	0	333	1,200	2,333	4,000
<b>36177 · Engineering-RM</b>	0	1,667	0	11,667	20,000
<b>36178 · Legal-RM</b>	0	167	0	1,167	2,000
<b>36179 · Insurance-WC-RM</b>	0	42	0	292	500
<b>36181 · Repairs- Equip-RM</b>	321	0	1,456	0	0
<b>36182 · Repairs- Vehicles-RM</b>	1,118	0	1,340	0	0
<b>Total Road Maintenance-Expense</b>	<u>19,193</u>	<u>37,500</u>	<u>65,033</u>	<u>262,500</u>	<u>450,000</u>
<b>Total Expense</b>	19,193	37,500	65,033	262,500	450,000
<b>Net Ordinary Income</b>	<u>5,807</u>	<u>(0)</u>	<u>207,752</u>	<u>0</u>	<u>0</u>
<b>Net Income</b>	<u><b>5,807</b></u>	<u><b>(0)</b></u>	<u><b>207,752</b></u>	<u><b>0</b></u>	<u><b>0</b></u>

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

	<u>Jul 20</u>	<u>Budget</u>	<u>Jan - Jul 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>25300 · Pine Forest Standby</b>	0	417	588	2,917	5,000
<b>25500 · TV Standby</b>	0	417	120	2,917	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>	0	833	768	5,833	10,000
<b>Expense</b>					
<b>27110 · Admin Allocations</b>	0	417	0	2,917	5,000
<b>27135 · Filing Fees</b>	75	0	166	0	0
<b>27160 · Accounting</b>	195	167	1,470	1,167	2,000
<b>27170 · Audit</b>	0	208	1,200	1,458	2,500
<b>27175 · Attorney Fees Expense</b>	0	0	601	0	0
<b>27190 · Legal</b>	0	42	0	292	500
<b>Total Expense</b>	270	833	3,436	5,833	10,000
<b>Net Ordinary Income</b>	(270)	0	(2,668)	0	0
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>27195 · Drainage</b>	4,800	0	4,800	0	0
<b>Total Other Expense</b>	4,800	0	4,800	0	0
<b>Net Other Income</b>	(4,800)	0	(4,800)	0	0
<b>Net Income</b>	<b>(5,070)</b>	<b>0</b>	<b>(7,468)</b>	<b>0</b>	<b>0</b>

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

**Balance Sheet**

As of July 31, 2020

	<b>Jul 31, 20</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11110 · Operating - Water	581,955.73
11220 · TWDB WW	572.00
<b>Total Checking/Savings</b>	582,527.73
<b>Other Current Assets</b>	
<b>Accounts Receivable</b>	
11150 · Accounts Receivable-W	26,690.95
11250 · Accounts Receivable - WW	11,760.71
<b>Total Accounts Receivable</b>	38,451.66
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,556,341.17
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	194.81
11172 · Due from RM-W	11,389.87
11173 · Due from RC-W	11,309.58
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,054,876.98
11260 · Allowance for Doubtful-WW	(4,414.45)
<b>Total Other Current Assets</b>	3,682,857.68
<b>Total Current Assets</b>	4,265,385.41
<b>Fixed Assets</b>	
11190 · Accumulated Depreciation-W	(3,500,376.29)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(3,105,955.94)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
<b>Total Fixed Assets</b>	6,656,291.98
<b>TOTAL ASSETS</b>	<b>10,921,677.39</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
12000 · Accounts Payable	21,700.72
<b>Total Accounts Payable</b>	21,700.72
<b>Other Current Liabilities</b>	
12140 · Accrued Salaries	23,819.09
12144 · FSA Employee Flexible Spending	18,335.76
12145 · Benefit Liability	(15,742.91)
12160 · Deposits	249,355.00
12170 · Due to TCEQ-W	3,930.58
12180 · Groundwater Assessments Pay-W	1,662.38
12191 · FEMA Payments Deferred Revenue	23,500.00

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

**Balance Sheet**

As of July 31, 2020

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	<b>Jul 31, 20</b>
	<hr/>
12270 · Due to TCEQ-WW	2,212.88
12280 · Bonds Payable-TWDB-WW	5,320,000.00
12281 · Bond Interest Payable	15,083.25
	<hr/>
<b>Total Other Current Liabilities</b>	5,642,156.03
	<hr/>
<b>Total Current Liabilities</b>	5,663,856.75
	<hr/>
<b>Total Liabilities</b>	5,663,856.75
<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	586,693.38
	<hr/>
<b>Total Equity</b>	5,257,820.64
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>10,921,677.39</b>
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**Bastrop WCID No 2 - Roads**  
**Balance Sheet**  
As of July 31, 2020

	<b>Jul 31, 20</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
31210 · Road Const Operating	146,523.02
<b>Total Checking/Savings</b>	146,523.02
<b>Other Current Assets</b>	
31230 · Time Deposits-RC	577,014.65
31250 · Accounts Receivable-RC	2,800,325.15
31260 · Allowance for Doubtful-RC	(1,524,337.93)
31276 · Due from Standby - RC	4,800.00
31277 · FEMA Receivable	260,348.97
<b>Total Other Current Assets</b>	2,118,150.84
<b>Total Current Assets</b>	2,264,673.86
<b>TOTAL ASSETS</b>	<b>2,264,673.86</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
32000 · Accounts Payable	2,574.90
<b>Total Accounts Payable</b>	2,574.90
<b>Other Current Liabilities</b>	
32140 · Deferred Revenue - Assessments	1,010,891.54
32150 · Due to Water-RM	11,389.87
32250 · Due to Water-RC	11,309.58
32257 · FEMA Funds Deferred Revenue	260,348.97
<b>Total Other Current Liabilities</b>	1,293,939.96
<b>Total Current Liabilities</b>	1,296,514.86
<b>Total Liabilities</b>	1,296,514.86
<b>Equity</b>	
33130 · Fund Balance-RM	1,538,596.70
33220 · Fund Balance-RC	(691,551.93)
Net Income	121,114.23
<b>Total Equity</b>	968,159.00
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,264,673.86</b>

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

	<b>Jul 31, 20</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
21100 · Standby Operating	93,943.67
<b>Total Checking/Savings</b>	93,943.67
<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>	85,114.89
<b>TOTAL ASSETS</b>	<b>85,114.89</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
22200 · Due to Water	194.81
22730 · Due to Road Construction	4,800.00
22740 · Unclaimed Property	3.10
<b>Total Other Current Liabilities</b>	4,997.91
<b>Total Current Liabilities</b>	4,997.91
<b>Total Liabilities</b>	4,997.91
<b>Equity</b>	
23010 · Fund Balance	87,585.46
Net Income	(7,468.48)
<b>Total Equity</b>	80,116.98
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>85,114.89</b>