



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

August 31, 2017

Cash Flow Report - Operating Water Account

As of August 31, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 08/01/2017				\$225,024.06
Receipts				
	Transfer from Roads		7,904.66	
	Accounts Receivable-W		170,468.22	
	Accounts Receivable-WW		60,167.31	
	Interest Earned on Checking		19.43	
	Accounts Receivable-Pump/TWDB		11,643.86	
	Accounts Receivable		8,666.81	
	Due from Road Construction Water		60,219.00	
	Due from Road Construction WW		24,275.00	
Total Receipts				343,364.29
Disbursements				
20954	Charls Chapin	Customer Refund	(168.27)	
20955	Eric Michael Beacom	Customer Refund	(149.06)	
20956	Justin Mynier	Customer Refund	(157.36)	
20957	Daniel Thompson	Customer Refund	(112.72)	
20958	Yvonne White	Customer Refund	(21.45)	
20959	Kevin White	Customer Refund	(185.61)	
20960	Sonia Paniagua	Customer Refund	(153.37)	
20961	Sarah Supulski	Customer Refund	(77.64)	
20962	Rebecca Sharkey	Customer Refund	(140.39)	
20963	Sherry Mosley	Customer Refund	(82.86)	
20964	Jessica Henry	Customer Refund	(21.71)	
20965	Jose Martinez	Customer Refund	(8.15)	
20966	Nicholas Moody	Customer Refund	(145.40)	
21046	AT&T	Telephone Expense	(232.38)	
21047	B & B Auto Supply	Vehicle Repairs & Maintenance	(267.67)	
21048	Bastrop Copier	Printing & Publication	(3,203.36)	
21049	Fluid Meter Service, Corp	Meters	(2,235.00)	
21050	Freida Reed.	Mileage Reimbursement	(13.48)	
21051	Humana	Insurance	(9,104.64)	
21052	Jim Ouellet	Reimbursement	(475.59)	
21053	Texas Water Conservation Association	License / Renewal Fees	(715.00)	
21054	Tractor Supply Co	Materials	(746.85)	
21055	Ameriflex Business Solutions	VOID: Flexible Spending Accounts	0.00	
21056	Barnard Tire & Auto	Maintenance & Repair	(84.49)	
21057	Bastrop WCID No 2 - RC	Transfer to RC	(55,214.30)	
21058	Bastrop WCID No 2 - Standby	Transfer to Standby	(56,759.84)	
21059	Bluebonnet Electric Coop	Ulility	(7,326.68)	
21060	Card Service Center	Credit Card Expense	(3,593.65)	
21061	Cintas Corporation #86	Uniforms	(1,093.47)	
21062	City of Bastrop	Purchase Sewer Service	(11,092.67)	
21063	Environmental Improvements, Inc	Water Well Maint & Repairs	(16,800.00)	
21064	Ferguson Enterprises, Inc. #1105	Materials	(398.00)	
21065	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
21066	Lower Colorado River Authority	Lab Fees	(350.00)	
21067	Matrix Imaging Solutions	Printing	(1,386.96)	
21068	McCoy's Building Supply	Materials	(180.40)	
21069	Municipal Accounts & Consulting L.P.	Bookkeeping Services	(7,496.75)	
21070	Quill Corporation	Office Supplies	(115.92)	
21071	TCEQ	License Renewal Fee - Robert Walsh	(111.00)	

Cash Flow Report - Operating Water Account

As of August 31, 2017

Num	Name	Memo	Amount	Balance
Disbursements				
21072	USABluebook	Supplies	(248.34)	
21073	WC of Texas LLC-C	Garbage Expense	(152.26)	
21074	Wex Bank	Fuel	(1,191.99)	
21075	Aqua Water Supply Corporation	Water Samples	(150.00)	
21076	Bastrop WCID No 2 - Water	Water/Wastewater Invoice	(417.60)	
21077	BEFCO Engineering, Inc	Engineering Fees	(680.00)	
21078	Covert Chevrolet	Vehicle Purchase	(29,492.50)	
21079	DPC Industries, Inc.	Chemicals	(929.52)	
21080	DSHS Central Lab MC2004	Water Samples	(207.70)	
21081	Environmental Improvements, Inc	Grinder Pump Repair	(2,214.00)	
21082	Frontier Communications	Answering Service	(59.89)	
21083	Matrix Imaging Solutions	Printing	(3,600.00)	
21084	McLean & Howard, LLP	Legal Fees	(2,280.00)	
21085	Professional Image Communications	Fax Expense	(196.00)	
21086	Time Warner Cable	Telephone/Internet	(391.71)	
21087	Unum Life Insurance Company	Insurance Premium	(458.83)	
21088	We Rent It	Field Equipment Rental	(125.95)	
21089	Ameriflex Business Solutions	Insurance	(40.00)	
21090	Ameriflex Business Solutions.	Insurance	(80.00)	
21091	Alma Rodriguez.	Mileage Reimbursement	(80.25)	
21092	American Water Works Association	Dues & Subscriptions	(330.00)	
21093	Ameriflex Business Solutions	FSA Purchases	(45.20)	
21094	Carlton Industries, L.P.	Safety Supplies	(136.46)	
21095	Dental Select	Dental Insurance	(236.00)	
21096	DPC Industries, Inc.	Chemicals	(200.00)	
21097	Home Depot	Materials & Maintenance	(404.18)	
21098	Lowe's Business Account	Materials	(536.63)	
21099	Quill Corporation	Office Supplies	(475.92)	
21100	State of Texas Communications	Computer Services	(1,092.50)	
21101	Tyler Technologies Inc	Computer Tech Expense	(1,500.00)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(1,397.59)	
INT/SRV	Bastrop WCID No 2	Customer Charge Back Items	(197.10)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 07/19/17 - 08/01/2017	(15,438.18)	
PAYROLL	Alliance Payroll	Payroll Fees	(101.35)	
PAYROLL	United States Treasury	Payroll Liabilites	(4,646.55)	
PAYROLL	John Hancock	401K Payments	(1,196.14)	
PAYROLL	Humana	Humana Inc Payment	(8,504.24)	
PAYROLL	Alliance Payroll	HSA Payment	(161.54)	
PAYROLL	Alliance Payroll	Dental Select Payment	(653.50)	
PAYROLL	Alliance Payroll	Payroll Fees	(76.35)	
PAYROLL	United States Treasury	Payroll Liabilites	(4,905.79)	
PAYROLL	John Hancock	401K Payments	(1,205.85)	
PAYROLL	Alliance Payroll	HSA Payment	(161.54)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 08/02/17 - 08/15/17	(15,652.21)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 08/16/17 - 08/29/17	(16,869.81)	
PAYROLL	United States Treasury	Payroll Liabilites	(5,562.19)	
PAYROLL	Alliance Payroll	Payroll Fees	(101.35)	
Total Disbursements				(306,841.75)
BALANCE AS OF 08/31/2017				\$261,546.60

Cash Flow Report - TWDB WW Account

As of August 31, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 08/01/2017				\$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 08/31/2017				\$572.00

Cash Flow Report - Operating Wastewater Account

As of August 31, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 08/01/2017				\$162,157.72
Receipts				
	Interest Earnings		13.77	
Total Receipts				13.77
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				0.00
BALANCE AS OF 08/31/2017				\$162,171.49

Cash Flow Report - Standby Operating Account

As of August 31, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 08/01/2017				\$50,732.17
Receipts				
	Transfer Funds from Water		56,759.84	
	Accounts Receivable		132.00	
Total Receipts			56,891.84	56,891.84
Disbursements				
3900	Bastrop WCID No 2 Road	Transfer to Road	(120.00)	
Total Disbursements			(120.00)	(120.00)
BALANCE AS OF 08/31/2017				\$107,504.01

Cash Flow Report - Road Maint Operating Account

As of August 31, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 08/01/2017				\$82,898.43
Receipts				
	No Receipts Activity		0.00	
Total Receipts				0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				0.00
BALANCE AS OF 08/31/2017				\$82,898.43

Cash Flow Report - Road Const Operating Account

As of August 31, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 08/01/2017				\$248,048.38
Receipts				
	Transfer from Standby Fund		120.00	
	Transfer from Water Fund		55,214.30	
	Accounts Receivable		20,806.38	
	Culvert Fees		240.00	
Total Receipts				76,380.68
Disbursements				
4612	Bastrop County Clerk	Filing Fee	(300.00)	
4613	Alliance Engineering Group, Inc	Professional Services	(225.00)	
4614	Bastrop WCID No 2 Water	Transfer to Water	(7,904.66)	
4615	McCreary, Veselka, Bragg & Allen PC	Legal Fees	(4,227.78)	
4616	We Rent It	Equipment Rental	(146.90)	
4617	304 Construction, LLC	VOID: Road Haliimale	0.00	
4618	BEFCO Engineering, Inc.	Engineering Fees	(3,820.00)	
4619	McCreary, Veselka, Bragg & Allen PC	Legal Fees	(1,476.45)	
4620	304 Construction, LLC	Road Konahuauai Ln and Kokamo	(7,500.00)	
4621	Bastrop County	Street Sign - Kai Ct	(6.47)	
4622	Bastrop Tree Service, Inc.	Tree Removal	(6,400.00)	
4623	Buda Materials LLC	Kokomo Construction	(20,565.88)	
4624	Ferguson Waterworks #1105	Storm Drain	(3,957.60)	
4625	Lone Star Paving Company	Tahitian Village Kokomo	(26,750.00)	
4626	Secretary of State	Notary Renewal Freida Reed	(21.00)	
RCPT/FE	Bastrop WCID No 2 RC	Credit Card Discount Fees	(137.20)	
RCPT/FE	Bastrop WCID No 2 RC	Stop Payment Fee	(30.00)	
Total Disbursements				(83,468.94)
BALANCE AS OF 08/31/2017				\$240,960.12

Account Balances

As of July 31, 2017

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
FIRST NATIONAL BANK BASTR (XXXX4188)	11/18/2016	11/18/2018	1.05 %	153,053.21	Water
Money Market Funds					
AMEGY BANK OF TEXAS (XXXX1041)	01/01/2017		0.00 %	615,590.56	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX2781)	01/01/2017		0.25 %	7,395.37	WW-Pump Maint
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	191,728.16	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	131,703.42	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	969,677.49	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	23,525.33	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	284,924.88	Water Cap Improv
Checking Account(s)					
FIRST NATIONAL BANK BASTR (XXXX1469)			0.10 %	225,024.06	Operating - Water
FIRST NATIONAL BANK BASTR (XXXX1808)			0.10 %	162,157.72	Operating - Wastewater
FIRST NATIONAL BANK BASTR (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,765,352.20	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	50,732.17	Standby Operating
Totals for Standby Fund:				\$50,732.17	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	269,594.82	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2695)			0.10 %	82,898.43	Road Maint Operating
ROSCOE STATE BANK (XXXX2709)			0.10 %	248,048.38	Road Const Operating
Totals for Roads Fund:				\$600,541.63	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,416,626.00	

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MM Accounts:	Balance = Book Value = Current Market

Account Balances

As of August 31, 2017

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
FIRST NATIONAL BANK BASTR (XXXX4188)	11/18/2016	11/18/2018	1.05 %	153,053.21	Water
Money Market Funds					
AMEGY BANK OF TEXAS (XXXX1041)	01/01/2017		0.00 %	615,904.49	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX2781)	01/01/2017		0.25 %	7,395.37	WW-Pump Maint
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	191,728.16	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	131,731.39	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	969,883.39	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	23,525.33	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	284,924.88	Water Cap Improv
Checking Account(s)					
FIRST NATIONAL BANK BASTR (XXXX1469)			0.10 %	261,546.60	Operating - Water
FIRST NATIONAL BANK BASTR (XXXX1808)			0.10 %	162,171.49	Operating - Wastewater
FIRST NATIONAL BANK BASTR (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,802,436.31	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	107,504.01	Standby Operating
Totals for Standby Fund:				\$107,504.01	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	269,709.31	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2695)			0.10 %	82,898.43	Road Maint Operating
ROSCOE STATE BANK (XXXX2709)			0.10 %	240,960.12	Road Const Operating
Totals for Roads Fund:				\$593,567.86	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,503,508.18	

Summary of Pledged Securities

As of August 31, 2017

Financial Institution: AMEGY BANK OF TEXAS

Total CDs, MM:	\$615,904.49	Collateral Security Required: Yes
Less FDIC coverage:	\$250,000.00	Collateral Security Agreement On File: No
Total pledged securities:	\$0.00	Investment Policy Received: No
Ratio of pledged securities to investments:	0.00 %	

Financial Institution: FIRST NATIONAL BANK BASTR

Total CDs, MM, and Checking Accounts:	\$2,186,531.82	Collateral Security Required: Yes
Less FDIC coverage:	\$250,000.00	Collateral Security Agreement On File: No
Total pledged securities:	\$1,685,707.65	Investment Policy Received: No
Ratio of pledged securities to investments:	87.04 %	

Financial Institution: ROSCOE STATE BANK

Total CDs, MM, and Checking Accounts:	\$701,071.87	Collateral Security Required: Yes
Less FDIC coverage:	\$250,000.00	Collateral Security Agreement On File: No
Total pledged securities:	\$704,684.64	Investment Policy Received: No
Ratio of pledged securities to investments:	156.22 %	

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
 August 2017

	Aug 17	Budget	Jan - Aug 17	YTD Budget	Annual Budget
Income					
Water-Revenue					
14110 · TV Water Sales	141,472	86,667	762,653	693,333	1,040,000
14115 · Water Late Charge Income	0	2,083	8,547	16,667	25,000
14120 · TV Tap Fees	16,850	12,083	77,000	96,667	145,000
14125 · Water Well Tap Fees	0	0	0	0	0
14130 · Water Line Bore	500	583	4,000	4,667	7,000
14135 · Water Line Extension	0	2,500	0	20,000	30,000
14136 · Relocate Water Meter	0	83	0	667	1,000
14140 · Backflow Inspections	0	500	1,950	4,000	6,000
14145 · Returned Check Fee	0	42	60	333	500
14148 · Pools	110	50	165	400	600
14150 · Maps Sold	24	25	132	200	300
14155 · Office Rents	275	625	2,200	5,000	7,500
14160 · Other Income-W	56	18,750	31,624	150,000	225,000
14165 · Developer Commitment Fee	0	250	0	2,000	3,000
14170 · Reconnect Fee	0	917	3,000	7,333	11,000
14175 · Interest-W	239	333	2,875	2,667	4,000
14180 · Copies & Faxes	3	4	15	33	50
14190 · Irrigation Systems	30	83	60	667	1,000
Total Water-Revenue	159,559	125,579	894,280	1,004,633	1,506,950
Total Income	159,559	125,579	894,280	1,004,633	1,506,950
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	59,872	50,000	305,819	400,000	600,000
16100b · Over Time	5,154	1,667	11,881	13,333	20,000
16100c · Double Time	0	250	0	2,000	3,000
16100d · Comp Time	0	250	0	2,000	3,000
16100i · Bonus	0	1,667	0	13,333	20,000
16100k · FICA	4,676	4,333	25,982	34,667	52,000
16100l · 401K	1,039	833	4,703	6,667	10,000
16100m · Retirement-Life	0	583	1,316	4,667	7,000
16100n · SUTA	0	167	549	1,333	2,000
16100o · Longevity Pay	0	833	0	6,667	10,000
16100p · FUTA	24	0	72	0	0
Total 16100 · Payroll	70,766	60,583	350,320	484,667	727,000
16110 · Health Insurance					
16110a · Insurance-Medical	16,531	12,917	61,282	103,333	155,000
16110b · Insurance-Dental	209	125	1,125	1,000	1,500
16110c · Insurance-Vision	218	125	1,105	1,000	1,500
16110d · HSA	208	0	1,177	0	0
16110e · Insurance-Life	918	250	2,973	2,000	3,000
Total 16110 · Health Insurance	18,082	13,417	67,662	107,333	161,000
16115 · Capital Outlay Culverts- W	0	0	34,007	0	0
16116 · Computer Supplies	0	0	80	0	0

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
 August 2017

	Aug 17	Budget	Jan - Aug 17	YTD Budget	Annual Budget
16117 · Payroll Service Fee	279	0	911	0	0
16118 · Hand Tools	0	0	1,432	0	0
16119 · Software	0	15,000	4,504	120,000	180,000
16120 · Wellness Program	0	42	30	333	500
16121 · Uniforms-W	1,358	1,167	10,789	9,333	14,000
16122 · Mileage	104	250	784	2,000	3,000
16123 · Vehicle Usage	1,000	500	4,000	4,000	6,000
16124 · Admin Allocations	(1,871)	(8,754)	(78,011)	(70,034)	(105,051)
16125 · PPE Allocations	(11,055)	(5,956)	(68,817)	(47,645)	(71,467)
16126 · Answering Service	190	333	2,019	2,667	4,000
16127 · Repairs-Contracted-W	0	542	0	4,333	6,500
16128 · Maint Agreement-Hand Held	0	150	0	1,200	1,800
16129 · Maint Agreement-Incode-W	0	1,000	1,084	8,000	12,000
16130 · Office Equip Lease	810	792	6,086	6,333	9,500
16131 · Pest Control	0	25	(579)	200	300
16132 · Maint Agreement-Printer	0	83	312	667	1,000
16133 · Water Well Admin Service Fee	0	0	750	0	0
16134 · Cleaning-Office	0	125	0	1,000	1,500
16135 · Garbage	152	150	685	1,200	1,800
16136 · Cleaning-Maint Building	0	542	875	4,333	6,500
16137 · Backflow Inspection	0	83	0	667	1,000
16138 · Chemicals-Chlorine	1,154	1,250	10,560	10,000	15,000
16139 · Field Equip Rental-W	0	333	3,457	2,667	4,000
16140 · Fuel-W	341	750	5,699	6,000	9,000
16141 · Repairs & Maint-W	0	1,375	7,465	11,000	16,500
16142 · Materials-W	837	4,167	70,634	33,333	50,000
16144 · Safety Supplies-W	301	250	2,380	2,000	3,000
16145 · Damage Claims	0	83	0	667	1,000
16146 · Water Samples	533	833	4,820	6,667	10,000
16147 · Repairs & Maint-Water Well	110	8,333	8,292	66,667	100,000
16149 · Computer-W	2,563	83	15,270	667	1,000
16151 · Dues & Subscriptions	206	208	287	1,667	2,500
16152 · Election Costs	0	250	0	2,000	3,000
16153 · Fax	6	8	46	67	100
16154 · Late Fees-W	0	3	1,259	27	40
16155 · Internet	101	375	1,121	3,000	4,500
16156 · Printing-W	332	0	5,206	0	0
16156a · Janitorial Supplies	0	0	72	0	0
16157 · Office Supplies-W	1,044	500	5,008	4,000	6,000
16158 · Misc-W	214	0	(14,718)	0	0
16159 · Medical-W	0	50	30	400	600
16160 · Misc Office-W	464	167	3,405	1,333	2,000
16161 · Pre-Employment Screening	0	21	3	167	250
16162 · Random Drug Screening	0	21	35	167	250
16163 · Postage	3,600	1,042	7,697	8,333	12,500
16164 · Public Notice	0	250	850	2,000	3,000
16165 · Telephone-W	575	583	4,175	4,667	7,000
16166 · License-W	826	125	1,841	1,000	1,500
16167 · Bank Fees-W	0	417	2,385	3,333	5,000
16168 · Filing Fees-W	0	33	0	267	400
16169 · TCEQ Fees-W	0	542	5,129	4,333	6,500

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
 August 2017

	Aug 17	Budget	Jan - Aug 17	YTD Budget	Annual Budget
16171 · CC Fees	1,398	500	9,945	4,000	6,000
16172 · Interest Bonds-W	2,395	0	19,520	0	0
16174 · Accounting-W	2,599	1,667	12,185	13,333	20,000
16176 · Audit-W	0	1,338	8,125	10,700	16,050
16177 · Engineering-W	0	1,667	2,096	13,333	20,000
16178 · Legal-W	850	4,167	6,030	33,333	50,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	417	0	3,333	5,000
16179b · Insurance-Vehicles-W	0	125	0	1,000	1,500
16179c · Insurance-Misc-W	0	8	0	67	100
16179d · Insurance-E&O-W	0	42	0	333	500
16179e · Insurance-Liability-W	0	58	0	467	700
16179f · Insurance-Bonding	0	100	200	800	1,200
16179g · Insurance-FSA	(375)	667	(58)	5,333	8,000
16179h · Insurance-WC-W	0	333	682	2,667	4,000
16179i · Insurance- Wells	0	417	0	3,333	5,000
Total 16179 · Insurance-W	(375)	2,167	824	17,333	26,000
16180 · Repairs-Bldg-W	0	333	121	2,667	4,000
16181 · Repairs-Equip-W	51	333	1,616	2,667	4,000
16182 · Repairs-Vehicles-W	423	1,000	4,293	8,000	12,000
16183 · Travel					
16183a · Travel-Air	0	83	444	667	1,000
16183b · Travel-Lodging	0	167	3,545	1,333	2,000
16183c · Travel-Meals	0	83	402	667	1,000
16183d · Travel-Rental Car	0	42	0	333	500
Total 16183 · Travel	0	375	4,391	3,000	4,500
16184 · Training-W	375	167	1,305	1,333	2,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	263	250	1,692	2,000	3,000
16185b · Electricity-Office Bldg	596	667	4,402	5,333	8,000
16185c · Electricity-Wells	6,011	4,167	33,050	33,333	50,000
16185d · Electricly-WW Lift Station	0	0	336	0	0
Total 16185 · Electricity	6,870	5,083	39,480	40,667	61,000
16186 · Water-Maint Bldg	0	133	1,091	1,067	1,600
16187 · Water-Office Bldg	0	142	1,095	1,133	1,700
16188 · Vehicles	29,493	5,000	29,493	40,000	60,000
16189 · Equipment	0	1,250	(24,536)	10,000	15,000
16190 · Meters	0	6,250	69,376	50,000	75,000
16191 · Line Extensions-W	0	2,500	21,020	20,000	30,000
16192 · Line Improvements-W	0	41,667	0	333,333	500,000
16193 · Capital Outlay-W	1,904	8,333	7,064	66,667	100,000
16194 · Website Development	0	33	2,000	267	400
16195 · Meter Testing Charges	0	125	0	1,000	1,500
16196 · Permits	0	125	0	1,000	1,500
16197 · Small Equipment Purchases	0	833	64	6,667	10,000
16198 · Computer Tech Expense	0	2,167	8,896	17,333	26,000

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
 August 2017

	Aug 17	Budget	Jan - Aug 17	YTD Budget	Annual Budget
Total Water-Expense	139,006	189,481	716,824	1,515,848	2,273,772
Total Expense	139,006	189,481	716,824	1,515,848	2,273,772
Net Income	20,553	(63,902)	177,456	(511,215)	(766,822)

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
 August 2017

	Aug 17	Budget	Jan - Aug 17	YTD Budget	Annual Budget
Income					
Wastewater-Revenue					
14210 · WW Line Extension	0	1,292	4,078	10,333	15,500
14215 · WW Fees	53,721	52,667	421,634	421,333	632,000
14220 · WW Bore	850	667	2,650	5,333	8,000
14225 · WW Tap Fees	7,703	15,313	127,464	122,500	183,750
14230 · Pump Maintenance	470	417	3,702	3,333	5,000
14235 · Debt Service Reserve Fee	12,055	0	94,732	0	0
14275 · Interest-WW Reserve	0	0	93	0	0
14276 · Interest-WW	342	0	1,578	0	0
14280 · Other Income-WW	0	0	5,192	0	0
Total Wastewater-Revenue	75,140	70,354	661,123	562,833	844,250
Total Income	75,140	70,354	661,123	562,833	844,250
Expense					
Wastewater-Expense					
16218 · Hand Tools	0	0	625	0	0
16229 · Maint Agreement-Incode-WW	0	500	0	4,000	6,000
16239 · Field Equip Rental-WW	126	417	1,404	3,333	5,000
16240 · Fuel-WW	0	708	5,182	5,667	8,500
16241 · Repairs & Maint-WW	0	2,917	3,967	23,333	35,000
16242 · Materials-WW	399	2,500	10,592	20,000	30,000
16243 · Meter Testing-WW	0	0	200	0	0
16244 · Safety Supplies-WW	45	0	715	0	0
16245 · Gator Grinder Repairs	0	0	1,712	0	0
16246 · Lift Station Repairs	0	0	128	0	0
16247 · Repairs & Maint-Lift Stat-WW	0	2,500	0	20,000	30,000
16257 · Office Supplies-WW	0	0	147	0	0
16259 · Medical-WW	0	0	450	0	0
16260 · Op & Maint-City of Bastrop-WW	10,745	10,833	89,480	86,667	130,000
16265 · Telephone-WW	119	125	638	1,000	1,500
16266 · License-WW	0	42	371	333	500
16267 · Bank Fees-WW	0	0	162	0	0
16268 · Filing Fees-WW	0	83	300	667	1,000
16269 · TCEQ Fees-WW	0	250	3,015	2,000	3,000
16272 · Interest Bonds-WW	13,572	0	108,576	0	0
16274 · Accounting-WW	1,000	688	4,686	5,500	8,250
16276 · Audit-WW	0	792	8,125	6,333	9,500
16277 · Engineering-WW	0	208	1,436	1,667	2,500

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
 August 2017

	Aug 17	Budget	Jan - Aug 17	YTD Budget	Annual Budget
16278 · Legal- WW	0	167	0	1,333	2,000
16279 · Insurance-WW					
16279h · Insurance-WC-WW	0	625	682	5,000	7,500
Total 16279 · Insurance-WW	0	625	682	5,000	7,500
16281 · Repairs-Equip-WW	0	0	1,442	0	0
16282 · Repairs-Vehicles-WW	318	183	2,976	1,467	2,200
16283 · Computer Replacements	0	0	4,504	0	0
16284 · Training-WW	0	0	390	0	0
16285 · Electricity-Lift Stations	480	542	2,998	4,333	6,500
16286 · Water-Lift Stations	0	167	1,254	1,333	2,000
16287 · Wastewater Plant	0	1,250	0	10,000	15,000
16292 · Capital Costs-LCRA-WW	0	30,000	0	240,000	360,000
16293 · Capital Outlay-WW	0	0	16,800	0	0
16294 · Capital Outlay- Grinder Pumps	0	11,250	50,400	90,000	135,000
Total Wastewater-Expense	26,804	66,746	323,357	533,967	800,950
Total Expense	26,804	66,746	323,357	533,967	800,950
Net Income	48,336	3,608	337,766	28,867	43,300

Bastrop WCID No - Roads
Actual vs Budget-RC
August 2017

	Aug 17	Budget	Jan - Aug 17	YTD Budget	Annual Budget
Income					
Road Construction-Revenue					
34210 · Assessments	80,876	62,500	677,560	500,000	750,000
34215 · Assessments-Prior to 97	0	1,196	2,626	9,569	14,354
34220 · Late Fee	2,223	2,083	20,796	16,667	25,000
34225 · Late Fee- Prior	0	0	237	0	0
34235 · Lien Fees	3,131	2,083	29,607	16,667	25,000
34240 · Deed Admin Fee	247	106	5,201	848	1,272
34245 · Returned Check Fee	0	9	(3)	69	103
34250 · Filing Fees	2,953	155	3,618	1,239	1,858
34255 · Driveway	240	175	1,320	1,400	2,100
34260 · Other Income-RC	0	4	912	32	48
34265 · Attorney Fees	2,378	845	11,962	6,760	10,140
34270 · Allocation to Maintenance Fund	(3,865)	(19,109)	(81,421)	(152,871)	(229,306)
34275 · Intersect-RC	114	44	907	352	528
34280 · Sale of Real Property	0	0	16,277	0	0
Total Road Construction-Revenue	88,297	50,091	689,599	400,732	601,097
Total Income	88,297	50,091	689,599	400,732	601,097
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	11,055	9,293	68,817	74,347	111,520
36224 · Admin Allocations from Water-RC	1,845	6,370	71,777	50,957	76,435
36227 · Repairs-Contracted-RC	27,500	0	65,100	0	0
36229 · Maint Agreement-Incode-RC	0	385	1,080	3,082	4,623
36239 · Field Equip Rental	377	0	377	0	0
36241 · Repair & Maint-RC	0	63	0	501	751
36242 · Materials-RC	2,503	24	16,041	191	286
36257 · Office Supplies	0	0	179	0	0
36258 · Misc	0	0	(6,372)	0	0
36263 · Postage	5	444	5,493	3,553	5,329
36267 · Bank Fees	30	237	30	1,899	2,849
36268 · Filing Fees	3,693	159	4,168	1,274	1,911
36271 · CC Fees	137	41	3,568	327	490
36274 · Accounting	0	6	1,874	47	70
36276 · Audit-RC	0	313	8,125	2,500	3,750
36277 · Engineering-RC	0	6,667	25,940	53,333	80,000
36278 · Legal-RC	1,067	2,112	12,840	16,898	25,347
36279 · Insurance					

Bastrop WCID No - Roads
Actual vs Budget-RC
August 2017

	<u>Aug 17</u>	<u>Budget</u>	<u>Jan - Aug 17</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
36279f · Insurance- Bonding	21	0	21	0	0
36279h · Insurance- WC	0	0	569	0	0
Total 36279 · Insurance	21	0	590	0	0
36280 · Other Professional Fees	575	59	800	474	711
36283 · Travel					
36283c · Travel- Meals	0	0	77	0	0
Total 36283 · Travel	0	0	77	0	0
36293 · Capital Outlay-RC	77,673	31,667	140,575	253,333	380,000
36294 · Road Fees Written Off	9,640	0	10,236	0	0
36295 · Lien Fees Written Off	3,192	0	3,701	0	0
36296 · Road Late Fees Written Off	3,705	0	3,722	0	0
36297 · Road Prior Written Off	8,347	0	11,129	0	0
36298 · Attorney Fees Written Off	4,139	0	4,590	0	0
36299 · Standby Fees Written Off	600	0	780	0	0
36300 · Standby Late Fees Written Off	300	0	390	0	0
Total Road Construction-Expense	156,406	57,839	455,628	462,715	694,072
Total Expense	156,406	57,839	455,628	462,715	694,072
Net Income	(68,109)	(7,748)	233,971	(61,983)	(92,975)

Bastrop WCID No - Roads
Actual vs Budget-RM
August 2017

	Aug 17	Budget	Jan - Aug 17	YTD Budget	Annual Budget
Income					
Road Maintenance-Revenue					
34110 · Donations	0	833	17,500	6,667	10,000
34160 · Other-RM	0	19,109	131,053	152,871	229,306
34175 · Interest-RM	0	18,750	3	150,000	225,000
34180 · Admin Allocaitosn-RM	3,865	0	81,421	0	0
Total Road Maintenance-Revenue	3,865	38,692	229,977	309,537	464,306
Total Income	3,865	38,692	229,977	309,537	464,306
Expense					
Road Maintenance Fund-Expense					
36127 · Repairs- Contracted-RM	0	25,000	19,050	200,000	300,000
36128 · Contract Labor- RM	0	0	76,800	0	0
36129 · Maint. Agreement-Incode-RM	0	304	0	2,430	3,645
36139 · Field Equipment Rental- RM	0	0	5,227	0	0
36142 · Materials-RM	165	2,500	189,937	20,000	30,000
36144 · Safety Supplies-RM	45	0	203	0	0
36146 · Equip. Small	0	167	0	1,333	2,000
36148 · Materials- Hauling-RM	0	5,000	0	40,000	60,000
36160 · Misc. Office-RM	0	0	36	0	0
36174 · Accounting	0	0	1,125	0	0
36176 · Audit-RM	0	0	4,875	0	0
36177 · Engineering-RM	0	833	16,218	6,667	10,000
36178 · Legal-RM	0	83	0	667	1,000
36179 · Insurance-WC-RM	0	0	341	0	0
36180 · Other Professional Services-RM	0	0	7,850	0	0
36182 · Repairs- Vehicles-RM	0	0	112	0	0
36183 · Field Equipment Rentals	0	183	0	1,467	2,200
Total Road Maintenance Fund-Expense	210	34,070	321,775	272,563	408,845
Total Expense	210	34,070	321,775	272,563	408,845
Net Income	3,655	4,622	(91,797)	36,974	55,461

Bastrop WCID No 2 - Standby
Actual vs Budget
August 2017

	Aug 17	Budget	Jan - Aug 17	YTD Budget	Annual Budget
Income					
25300 · Pine Forest Standby	2,761	1,917	23,427	15,333	23,000
25400 · Pine Forest Standby-Prior	0	250	2,640	2,000	3,000
25500 · TV Standby	0	1,250	8,491	10,000	15,000
25600 · Late Fees	95	192	1,890	1,533	2,300
25700 · Lien Fees	109	8	960	67	100
25710 · Attorney Fees	0	0	104	0	0
25800 · Interest	0	0	0	0	0
Total Income	2,965	3,617	37,511	28,933	43,400
Expense					
27110 · Admin Allocations	26	750	6,234	6,000	9,000
27120 · Maint. Agreement- Incode	0	220	120	1,757	2,635
27130 · Office Supplies	0	20	179	163	245
27135 · Filing Fees	0	0	100	0	0
27140 · Postage	0	182	1,275	1,455	2,182
27145 · Lien Fees Written Off	90	0	90	0	0
27150 · Bank Fees	0	9	0	69	103
27155 · Miscellaneous Expense	0	0	283	0	0
27160 · Accounting	400	233	1,874	1,863	2,795
27170 · Audit	0	0	2,500	0	0
27180 · Engineering	0	1,074	2,400	8,591	12,886
Total Expense	516	2,487	15,056	19,897	29,846
Net Income	2,449	1,130	22,456	9,036	13,554

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of August 31, 2017

	Aug 31, 17
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	261,546.60
11210 · Operating - Wastewater	162,171.49
11220 · TWDB WW	572.00
Total Checking/Savings	424,290.09
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	33,866.04
11250 · Accounts Receivable-WW	9,757.49
Total Accounts Receivable	43,623.53
11120 · Petty Cash	190.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,431,386.81
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	1,744.69
11172 · Due from RM-W	3,469.60
11173 · Due from RC-W	17,434.27
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	946,759.41
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	2,431,186.92
Total Current Assets	2,855,477.01
Fixed Assets	
11190 · Accumulated Depreciation-W	(2,739,016.00)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	4,411,943.26
11290 · Accumulated Depreciation-WW	(1,485,457.80)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,327,142.82
Total Fixed Assets	7,690,778.28
TOTAL ASSETS	10,546,255.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	82,536.20
Total Accounts Payable	82,536.20
Other Current Liabilities	
12120 · Caf� 125 Payable(HSA)-W	161.54
12125 · SCADA-W	(65,900.00)
12126 · Paint Tank Interior	(35,523.00)
12127 · New Pressure Valve	(5,106.06)
12144 · FSA Employee Flexible Spending	2,502.12
12145 · Benefit Liability	2,312.48
12154 · 401k	2,431.59

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of August 31, 2017

	<u>Aug 31, 17</u>
12160 · Deposits	194,100.00
12170 · Due to TCEQ-W	8,525.28
12180 · Groundwater Assessments Pay-W	188.56
12185 · Reserve for Encumbrance-W	21,488.47
12186 · Encumbrances-W	7,136.26
12190 · Unclaimed Property	6,235.90
12270 · Due to TCEQ-WW	8,749.65
12280 · Bonds Payable-TWDB-WW	6,050,000.00
12281 · Bond Interest Payable	31,934.00
12285 · Reserve for Encumbrance-WW	(21,597.37)
12286 · Encumbrances-WW	(14,241.69)
Total Other Current Liabilities	<u>6,193,397.73</u>
Total Current Liabilities	<u>6,275,933.93</u>
Total Liabilities	<u>6,275,933.93</u>
Equity	
13000 · Opening Bal Equity-W	194,287.32
13110 · Unrestricted Fund Balance-W	1,226,213.70
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.26
13220 · Unrestricted Fund Balance-WW	(6,890,403.22)
13240 · Capital Assets Fund Balance-WW	7,341,667.23
Net Income	498,988.07
Total Equity	<u>4,270,321.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>10,546,255.29</u></u>

Bastrop WCID No - Roads**Balance Sheet**

As of August 31, 2017

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
31110 · Road Maint Operating	82,898.43
31210 · Road Const Operating	240,960.12
Total Checking/Savings	<u>323,858.55</u>
Other Current Assets	
31230 · Time Deposits-RC	269,709.31
31250 · Accounts Receivable-RC	2,755,507.13
31260 · Allowance for Doubtful-RC	(2,193,543.46)
Total Other Current Assets	<u>831,672.98</u>
Total Current Assets	<u>1,155,531.53</u>
TOTAL ASSETS	<u><u>1,155,531.53</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	129,834.80
Total Accounts Payable	<u>129,834.80</u>
Other Current Liabilities	
32150 · Due to Water-RM	3,469.60
32250 · Due to Water-RC	17,434.27
Total Other Current Liabilities	<u>20,903.87</u>
Total Current Liabilities	<u>150,738.67</u>
Total Liabilities	150,738.67
Equity	
33130 · Fund Balance-RM	135,601.58
33220 · Fund Balance-RC	727,017.69
Net Income	142,173.59
Total Equity	<u>1,004,792.86</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,155,531.53</u></u>

**Bastrop WCID No 2 - Standby
Balance Sheet
As of August 31, 2017**

	Aug 31, 17
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	107,504.01
Total Checking/Savings	107,504.01
Other Current Assets	
21500 · Accounts Receivable	548,314.60
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	39,780.69
Total Current Assets	147,284.70
TOTAL ASSETS	147,284.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	1,744.69
22720 · Due to Bank	400.00
Total Other Current Liabilities	2,144.69
Total Current Liabilities	2,144.69
Total Liabilities	2,144.69
Equity	
23010 · Fund Balance	122,684.13
Net Income	22,455.88
Total Equity	145,140.01
TOTAL LIABILITIES & EQUITY	147,284.70

District Debt Service Payments

08/01/2017 - 12/31/2017

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
Debt Service Payment Due 12/01/2017						
Amegy Bank of Texas	2016	12/01/2017		235,000.00	95,802.00	330,802.00
			Total Due 12/01/2017	235,000.00	95,802.00	330,802.00
			District Total	\$235,000.00	\$95,802.00	\$330,802.00