



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

October 31, 2017

Cash Flow Report - Operating Water Account

As of October 31, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2017				\$522,162.12
Receipts				
	Payment from Standby Fund		75.52	
	Payment from Road Fund		13,175.73	
	Payment from Standby Fund		124.06	
	Payment from Road Fund		4,878.53	
	Accounts Receivable-W		122,382.60	
	Accounts Receivable-WW		66,040.99	
	Accounts Receivable		861.03	
	Interest Earned on Checking		39.90	
	Accounts Receivable - Pump/TWDB Reserve		12,517.48	
Total Receipts				220,095.84
Disbursements				
20981	Mike Nevarez	Customer Refund	(132.32)	
20982	Veda Seaman Kent	Customer Refund	(90.70)	
20983	James T Short	Customer Refund	(46.57)	
20984	Ann Tankersley	Customer Refund	(21.39)	
20985	John Gosnell	Customer Refund	(13.53)	
20986	Sherry Schena	Customer Refund	(182.68)	
20987	Brian Howell	Customer Refund	(28.04)	
20988	Sara Sikora	Customer Refund	(159.15)	
20989	Austin Taylor	Customer Refund	(177.61)	
20990	James E Oertel	Customer Refund	(45.51)	
20991	Kurt Portocarrero	Customer Refund	(50.02)	
20992	JC Gilbert	Customer Refund	(43.31)	
20993	Miguel Hernandez	Customer Refund	(69.61)	
21159	American General Life Insurance Co	Retirement Plan	(1,036.00)	
21160	Ameriflex Business Solutions	FSA Purchases	(66.45)	
21161	AT&T	Telephone Expense - Water	(54.24)	
21162	Dental Select	Dental Insurance	(236.00)	
21163	Elliott Electric Supply Corp	Repair & Maintenance	(476.22)	
21164	Environmental Improvements, Inc	Grinder Pump Repair	(5,700.00)	
21165	Fuel Blenders, Inc	Repair & Maintenance	(50.00)	
21166	Grainger Inc	Repair & Maintenance	(37.00)	
21167	Time Warner Cable	Telephone/Internet	(533.28)	
21168	We Rent It	Field Equipment Rental	(126.15)	
21169	AT&T	Telephone Expense	(220.69)	
21170	AT&T Mobility	Telephone Expense	(56.77)	
21171	B & B Auto Supply	Vehicle Repairs & Maintenance	(150.44)	
21172	Capital of Texas Roofing LLC	Roof Repairs	(785.00)	
21173	Card Service Center	Credit Card Expense	(732.66)	
21174	City of Bastrop	Purchase Sewer Service	(12,007.61)	
21175	Ferguson Enterprises, Inc. #1105	Materials	(4,002.70)	
21176	Grainger Inc	Materials	(37.70)	
21177	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
21178	Lowe's Business Account	Materials	(1,238.85)	
21179	Palmira Ramon	Reimbursement - Mileage	(66.45)	
21180	State Farm Fire and Casualty Company	Insurance	(100.00)	
21181	Xerox Corporation	Office Leased Equipment	(1,191.60)	
21182	Bastrop WCID No 2 - RM	FEMA Payment Transfer	(23,420.49)	
21183	Amcest Corporation	Security Agreement	(305.04)	

Cash Flow Report - Operating Water Account

As of October 31, 2017

Num	Name	Memo	Amount	Balance
Disbursements				
21184	Ameriflex Business Solutions	FSA Purchases	(4.37)	
21185	Ameriflex Business Solutions.	FSA Premium Charges	(80.00)	
21186	Bastrop Copier	Copier Services	(564.32)	
21187	BB Printing	Office Supplies	(372.17)	
21188	Bluebonnet Electric Coop	Ulility	(4,831.64)	
21189	McLean & Howard, LLP	Legal Fees	(250.00)	
21190	Pension Advisors, Inc.	Retirement - Life	(387.50)	
21191	Quill Corporation	Safety Supplies	(267.40)	
21192	TML Intergovernmental Risk Pool	Insurance Premium	(22,345.96)	
21193	Tyler Technologies Inc	Insite Transaction Fees	(2,417.50)	
21194	WC of Texas LLC-C	Garbage Expense	(76.13)	
21195	Wex Bank	Fuel	(1,385.82)	
21196	Ameriflex Business Solutions	FSA Purchases	(37.15)	
21197	Aqua Water Supply Corporation	Water Samples	(125.00)	
21198	Bastrop WCID No 2	Petty Cash Replenish	(102.92)	
21199	Bastrop WCID No 2 - Water	Purchase Water/Wastewater Services	(412.74)	
21200	Cintas Corporation #86	Uniforms	(986.68)	
21201	DPC Industries, Inc.	Chemicals	(737.14)	
21202	Elliott Electric Supply Corp	Office Supplies	(375.00)	
21203	Environmental Improvements, Inc	Grinder Pump Repair	(5,880.09)	
21204	Ferguson Enterprises, Inc. #1105	Culverts	(3,877.80)	
21205	Frontier Communications	Answering Service	(64.48)	
21206	Grainger Inc	VOID: Water Well Maintenance & Repairs	0.00	
21207	Humana	Insurance Premium	(9,693.11)	
21208	Jason Alley	Water Meter Installation	(875.00)	
21209	Professional Image Communications	Answering Service	(196.00)	
21210	State of Texas Communications	Computer Services	(1,092.50)	
21211	Unum Life Insurance Company	Insurance Premium	(458.83)	
21212	We Rent It	Field Equipment Rental	(41.15)	
21213	Ameriflex Business Solutions	FSA Purchases	(35.00)	
21214	Dental Select	Dental Insurance	(236.00)	
21215	Lowe's Business Account	Materials	(619.57)	
21216	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,622.94)	
21217	Neopost USA Inc.	Office Leased Equipment	(1,239.63)	
21218	Pacific Life Insurance Company	Retirement Plan	(2,935.20)	
21219	Grainger Inc	Repair & Maintenance	(1,534.85)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,079.25)	
INT/SRV	Bastrop WCID No 2	Customer Charge Back Items	(146.25)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 09/27/17 - 10/10/17	(13,797.43)	
PAYROLL	Alliance Payroll	Payroll Fees	(99.45)	
PAYROLL	United States Treasury	Payroll Liabilites	(4,406.46)	
PAYROLL	John Hancock	401K Payments	(2,415.15)	
PAYROLL	Bastrop WCID No 2	HSA Payment	(161.54)	
PAYROLL	Alliance Payroll	Payroll Fees	(74.45)	
PAYROLL	United States Treasury	Payroll Liabilites	(4,742.94)	
PAYROLL	John Hancock	401K Payments	(2,503.74)	
PAYROLL	Bastrop WCID No 2	HSA Payment	(161.54)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 10/11/17 - 10/24/17	(14,155.47)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - July - Aug	(60,435.56)	

Cash Flow Report - Operating Water Account

As of October 31, 2017

Num	Name	Memo	Amount	Balance
Disbursements				
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - Sept	(30,217.78)	
RCT/TRN	Bastrop WCID No 2	Transfer to Water Reserve Savings - July-Aug	(10,665.10)	
RCT/TRN	Bastrop WCID No 2	Transfer to Water Reserve Savings - Sept	(5,332.55)	
Total Disbursements			(274,882.98)	(274,882.98)
BALANCE AS OF 10/31/2017				\$467,374.98

Cash Flow Report - TWDB WW Account

As of October 31, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2017				\$572.00
Receipts				
	No Receipts Activity		0.00	
Total Receipts			0.00	0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements			0.00	0.00
BALANCE AS OF 10/31/2017				\$572.00

Cash Flow Report - Standby Operating Account

As of October 31, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2017				\$110,165.82
Receipts				
	Accounts Receivable		5,586.05	
	Accounts Receivable		268.35	
Total Receipts				5,854.40
Disbursements				
3904	Bastrop WCID No 2 Water	Administrative Allocation	(75.52)	
3905	Bastrop WCID No 2 Water	Due to Water AP	(124.06)	
3906	Kendal & Jennifer Adare	Customer Refund	(108.00)	
3907	McCreary, Veselka, Bragg & Allen, P.C.	Attorney Fees - Richard & Mary Ann Fender	(292.05)	
Total Disbursements				(599.63)
BALANCE AS OF 10/31/2017				\$115,420.59

Cash Flow Report - Road Const Operating Account

As of October 31, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 10/01/2017				\$111,943.51
Receipts				
	Close Road Maint to Road Cons Checking		82,898.43	
	Close Road Maint to Road Cons Checking		23,420.49	
	Wire Transfer to Checking		100,000.00	
	Accounts Receivable		74,945.00	
	Accounts Receivable		312.00	
	Accounts Receivable		1,135.00	
	Accounts Receivable		256.35	
Total Receipts				282,967.27
Disbursements				
4672	304 Construction, LLC	Road Puu Waa Waa Ln	(18,312.50)	
4673	Bastrop Tree Service, Inc.	Tree Removal	(1,750.00)	
4674	BEFCO Engineering, Inc.	Engineering Fees	(10,495.00)	
4675	Buda Materials LLC	Road Project - Puu Waa Waa, Kanahananui Dr, Ta	(16,193.03)	
4676	McCreary, Veselka, Bragg & Allen PC	Legal Fees - John C & Brandy Ellison	(187.65)	
4677	Terracon Consultants, Inc	Geotechnical Engineering Report	(9,000.00)	
4678	304 Construction, LLC	Road: Puu Waa Waa & Haunalua	(15,750.00)	
4679	Bastrop WCID No 2 Water	Salary & Administrative Allocations	(13,175.73)	
4680	Buda Materials LLC	Road Base - Puu Waa Waa, N Kanaio	(22,929.65)	
4682	Jimmy Evans Company	Capital Outlay - Tahitian Village	(28,400.00)	
4683	BEFCO Engineering, Inc.	Engineering Fees	(5,940.00)	
4684	Buda Materials LLC	Road Base - Halimailie, Kannahuanui, Kanaio	(25,257.79)	
4685	McCreary, Veselka, Bragg & Allen PC	Legal Fees - October Sheriff Sale	(929.83)	
4686	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(4,878.53)	
4687	304 Construction, LLC	Road: Lamaloa & Haunalua	(22,500.00)	
4688	Buda Materials LLC	Kanaio Road - Bastrop Road Project	(38,218.98)	
4689	Ferguson Waterworks #1105	Supplies	(700.00)	
4690	McCreary, Veselka, Bragg & Allen PC	Legal Fees	(579.19)	
4691	USPS-POC	RC - Postage	(1,000.00)	
4692	Bastrop County	Street Signs	(129.33)	
4693	Bastrop Tree Service, Inc.	Tree Removal	(1,500.00)	
4694	Buda Materials LLC	Road Base - Kanaio, Manalua	(37,795.30)	
4695	Colorado Materials, LTD	Materials	(26,168.97)	
4696	FedEx	Postage	(86.80)	
4697	Jimmy Evans Company	Capital Outlay - Kaupo	(36,000.00)	
4698	Matrix Printing Solutions	Postage	(1,851.70)	
4699	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Thomas A Daniel	(52.20)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(90.85)	
FEES	Bastrop WCID No 2 RC	Customer Returned Payments	(120.00)	
Total Disbursements				(339,993.03)
BALANCE AS OF 10/31/2017				\$54,917.75

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of September 30, 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 %	616,235.45	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX2781)	01/01/2017		0.25 %	7,397.84	WW-Pump Maint
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	191,792.25	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	131,757.55	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	970,076.03	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	23,533.20	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	285,068.55	Water Cap Improv
Checking Account(s)					
FIRST NATIONAL BANK BASTR (XXXX1469)			0.10 %	522,162.12	Operating - Water
FIRST NATIONAL BANK BASTR (XXXX1808)			0.10 %	0.00	Operating - Wastewater
FIRST NATIONAL BANK BASTR (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,901,648.20	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	110,165.82	Standby Operating
Totals for Standby Fund:				\$110,165.82	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	269,820.15	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2695)			0.10 %	82,898.43	Road Maint Operating
ROSCOE STATE BANK (XXXX2709)			0.10 %	111,943.51	Road Const Operating
Totals for Roads Fund:				\$464,662.09	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,476,476.11	

Account Balances

As of October 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 - TRUST (XXXX1041)	01/01/2017		0.00 %	616,539.45	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX2781)	01/01/2017		0.25 %	7,399.10	WW-Pump Maint
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	191,824.84	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	222,453.84	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	970,288.65	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	39,536.92	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	285,116.98	Water Cap Improv
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	467,374.98	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,954,159.97	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	115,420.59	Standby Operating
Totals for Standby Fund:				\$115,420.59	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	169,926.51	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	54,917.75	Road Const Operating
Totals for Roads Fund:				\$224,844.26	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,294,424.82	

Summary of Pledged Securities

As of October 31, 2017

Financial Institution: AMEGY BANK - TRUST

Total CDs, MM:	\$616,539.45	Collateral Security Required: No
Less FDIC coverage:	\$0.00	Collateral Security Agreement On File: No
Total pledged securities:	\$0.00	Investment Policy Received: No
Ratio of pledged securities to investments:	N/A	

Financial Institution: FIRST NAT BASTR-CKING (Depository Bank)

Total CDs, MM, and Checking Accounts:	\$467,946.98	Collateral Security Required: Yes
Less FDIC coverage:	\$250,000.00	Collateral Security Agreement On File: No
Total pledged securities:	\$464,328.61	Investment Policy Received: No
Ratio of pledged securities to investments:	213.04 %	

Financial Institution: FIRST NATIONAL BANK BASTR

Total CDs, MM:	\$1,869,673.54	Collateral Security Required: Yes
Less FDIC coverage:	\$250,000.00	Collateral Security Agreement On File: No
Total pledged securities:	\$3,718,851.96	Investment Policy Received: No
Ratio of pledged securities to investments:	229.60 %	

Financial Institution: ROSCOE STATE BANK

Total CDs, MM, and Checking Accounts:	\$340,264.85	Collateral Security Required: Yes
Less FDIC coverage:	\$250,000.00	Collateral Security Agreement On File: No
Total pledged securities:	\$711,747.33	Investment Policy Received: No
Ratio of pledged securities to investments:	788.50 %	

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

	Oct 17	Budget	Jan - Oct 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	103,194	86,667	1,023,382	866,667	1,040,000
14115 · Water Late Charge Income	2,675	2,083	24,771	20,833	25,000
14120 · TV Tap Fees	4,800	12,083	139,400	120,833	145,000
14125 · Water Well Tap Fees	0	0	0	0	0
14130 · Water Line Bore	500	583	8,100	5,833	7,000
14135 · Water Line Extension	0	2,500	0	25,000	30,000
14136 · Relocate Water Meter	0	83	0	833	1,000
14140 · Backflow Inspections	0	500	1,950	5,000	6,000
14145 · Returned Check Fee	0	42	60	417	500
14148 · Pools	55	50	660	500	600
14150 · Maps Sold	12	25	216	250	300
14155 · Office Rents	275	625	2,750	6,250	7,500
14160 · Other Income-W	31	18,750	19,395	187,500	225,000
14165 · Developer Commitment Fee	0	250	0	2,500	3,000
14170 · Reconnect Fee	400	917	8,350	9,167	11,000
14175 · Interest-W	307	333	3,560	3,333	4,000
14180 · Copies & Faxes	7	4	38	42	50
14185 · FEMA Payments	0	0	33,434	0	0
14190 · Irrigation Systems	0	83	60	833	1,000
14195 · Gain (Loss) Sale of Assets	0	0	1,782	0	0
Total Water-Revenue	112,255	125,579	1,267,907	1,255,792	1,506,950
Total Income	112,255	125,579	1,267,907	1,255,792	1,506,950
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	37,972	50,000	383,378	500,000	600,000
16100b · Over Time	1,992	1,667	15,390	16,667	20,000
16100c · Double Time	0	250	0	2,500	3,000
16100d · Comp Time	0	250	0	2,500	3,000
16100i · Bonus	0	1,667	0	16,667	20,000
16100k · FICA	2,877	4,333	31,802	43,333	52,000
16100l · 401K	1,043	833	6,863	8,333	10,000
16100m · Retirement-Life	4,359	583	5,674	5,833	7,000
16100n · SUTA	0	167	549	1,667	2,000
16100o · Longevity Pay	0	833	0	8,333	10,000
16100p · FUTA	0	0	72	0	0
Total 16100 · Payroll	48,243	60,583	443,729	605,833	727,000
16110 · Health Insurance					
16110a · Insurance-Medical	5,444	12,917	64,484	129,167	155,000
16110b · Insurance-Dental	144	125	1,397	1,250	1,500
16110c · Insurance-Vision	75	125	1,150	1,250	1,500
16110d · HSA	138	0	1,454	0	0
16110e · Insurance-Life	459	250	3,432	2,500	3,000

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

	Oct 17	Budget	Jan - Oct 17	YTD Budget	Annual Budget
Total 16110 · Health Insurance	6,261	13,417	71,918	134,167	161,000
16115 · Capital Outlay Culverts- W.	0	0	0	0	0
16117 · Payroll Service Fee	174	0	1,236	0	0
16118 · Hand Tools	0	0	1,432	0	0
16119 · Software	0	15,000	0	150,000	180,000
16120 · Wellness Program	0	42	30	417	500
16121 · Uniforms-W	1,292	1,167	13,208	11,667	14,000
16122 · Mileage	137	250	988	2,500	3,000
16123 · Vehicle Usage	500	500	4,500	5,000	6,000
16124 · Admin Allocations	(7,496)	(8,754)	(88,669)	(87,543)	(105,051)
16125 · PPE Allocations	(6,794)	(5,956)	(82,521)	(59,556)	(71,467)
16126 · Answering Service	254	333	2,528	3,333	4,000
16127 · Repairs-Contracted-W	0	542	0	5,417	6,500
16128 · Maint Agreement-Hand Held	0	150	814	1,500	1,800
16129 · Maint Agreement-Incode-W	0	1,000	2,052	10,000	12,000
16130 · Office Equip Lease	2,034	792	8,517	7,917	9,500
16131 · Pest Control	0	25	(579)	250	300
16132 · Maint Agreement-Printer	0	83	312	833	1,000
16133 · Water Well Admin Service Fee	0	0	750	0	0
16134 · Cleaning-Office	0	125	0	1,250	1,500
16135 · Garbage	76	150	761	1,500	1,800
16136 · Cleaning-Maint Building	0	542	875	5,417	6,500
16137 · Backflow Inspection	0	83	0	833	1,000
16138 · Chemicals-Chlorine	504	1,250	13,074	12,500	15,000
16139 · Field Equip Rental-W	126	333	3,624	3,333	4,000
16140 · Fuel-W	0	750	7,426	7,500	9,000
16141 · Repairs & Maint-W	31	1,375	7,496	13,750	16,500
16142 · Materials-W	280	4,167	84,271	41,667	50,000
16144 · Safety Supplies-W	62	250	2,527	2,500	3,000
16145 · Damage Claims	0	83	236	833	1,000
16146 · Water Samples	375	833	5,195	8,333	10,000
16147 · Repairs & Maint-Water Well	26	8,333	10,058	83,333	100,000
16149 · Computer-W	1,093	83	17,455	833	1,000
16150 · Depreciation-W	14,021	0	140,211	0	0
16151 · Dues & Subscriptions	0	208	287	2,083	2,500
16152 · Election Costs	0	250	0	2,500	3,000
16153 · Fax	6	8	60	83	100
16154 · Late Fees-W	386	3	1,648	33	40
16155 · Internet	0	375	1,222	3,750	4,500
16156 · Printing-W	502	0	5,901	0	0
16156a · Janitorial Supplies	90	0	162	0	0
16157 · Office Supplies-W	391	500	5,305	5,000	6,000
16158 · Misc-W	94	0	(14,573)	0	0
16159 · Medical-W	0	50	30	500	600
16160 · Misc Office-W	706	167	5,345	1,667	2,000
16161 · Pre-Employment Screening	0	21	3	208	250
16162 · Random Drug Screening	0	21	35	208	250
16163 · Postage	8	1,042	7,704	10,417	12,500
16164 · Public Notice	0	250	850	2,500	3,000
16165 · Telephone-W	814	583	5,626	5,833	7,000
16166 · License-W	0	125	1,841	1,250	1,500

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

	Oct 17	Budget	Jan - Oct 17	YTD Budget	Annual Budget
16167 · Bank Fees-W	0	417	2,425	4,167	5,000
16168 · Filing Fees-W	0	33	0	333	400
16169 · TCEQ Fees-W	0	542	5,129	5,417	6,500
16171 · CC Fees	4,402	500	15,941	5,000	6,000
16172 · Interest Bonds-W	2,395	0	24,311	0	0
16174 · Accounting-W	3,875	1,667	19,448	16,667	20,000
16176 · Audit-W	0	1,338	8,125	13,375	16,050
16177 · Engineering-W	0	1,667	2,096	16,667	20,000
16178 · Legal-W	0	4,167	6,280	41,667	50,000
16179 · Insurance-W					
16179a · Insurance-Property-W	2,369	417	2,369	4,167	5,000
16179b · Insurance-Vehicles-W	969	125	969	1,250	1,500
16179c · Insurance-Misc-W	615	8	615	83	100
16179d · Insurance-E&O-W	559	42	559	417	500
16179e · Insurance-Liability-W	730	58	730	583	700
16179f · Insurance-Bonding	0	100	300	1,000	1,200
16179g · Insurance-FSA	(498)	667	(793)	6,667	8,000
16179h · Insurance-WC-W	3,652	333	4,334	3,333	4,000
16179i · Insurance- Wells	0	417	0	4,167	5,000
Total 16179 · Insurance-W	8,395	2,167	9,083	21,667	26,000
16180 · Repairs-Bldg-W	0	333	1,744	3,333	4,000
16181 · Repairs-Equip-W	231	333	1,847	3,333	4,000
16182 · Repairs-Vehicles-W	190	1,000	4,482	10,000	12,000
16183 · Travel					
16183a · Travel-Air	0	83	444	833	1,000
16183b · Travel-Lodging	0	167	3,545	1,667	2,000
16183c · Travel-Meals	49	83	610	833	1,000
16183d · Travel-Rental Car	0	42	0	417	500
Total 16183 · Travel	49	375	4,600	3,750	4,500
16184 · Training-W	300	167	1,605	1,667	2,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	250	1,889	2,500	3,000
16185b · Electricity-Office Bldg	0	667	4,894	6,667	8,000
16185c · Electricity-Wells	0	4,167	36,809	41,667	50,000
16185d · Electricity-WW Lift Station	0	0	336	0	0
Total 16185 · Electricity	0	5,083	43,928	50,833	61,000
16186 · Water-Maint Bldg	0	133	1,362	1,333	1,600
16187 · Water-Office Bldg	0	142	1,369	1,417	1,700
16188 · Computer Supplies	0	0	16	0	0
16194 · Website Development	0	33	2,000	333	400
16195 · Meter Testing Charges	0	125	0	1,250	1,500
16196 · Permits	0	125	0	1,250	1,500
16197 · Small Equipment Purchases	0	833	64	8,333	10,000
16198 · Computer Tech Expense	0	2,167	0	21,667	26,000
Total Water-Expense	84,035	124,481	850,751	1,244,810	1,493,772

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

	Oct 17	Budget	Jan - Oct 17	YTD Budget	Annual Budget
Total Expense	84,035	124,481	850,751	1,244,810	1,493,772
Net Ordinary Income	28,221	1,098	417,156	10,982	13,178
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 - Vehicles-W	0	5,000	29,493	50,000	60,000
17101 - Equipment-W	0	1,250	(24,536)	12,500	15,000
17102 - Meters-W	875	6,250	70,251	62,500	75,000
17104 - Software-W	562	0	70,966	0	0
17105 - Computer Replacement-W	0	0	8,976	0	0
17106 - Line Extension-W	0	2,500	27,385	25,000	30,000
17108 - Water Line Improvements-W	0	41,667	7,707	416,667	500,000
17109 - Capital Outlay Culverts-W	7,070	0	55,152	0	0
17110 - Capital Outlay-W	0	8,333	0	83,333	100,000
17121 - Water Well Cap Improv-W	0	0	35,523	0	0
Total Capital Outlay-W	8,507	65,000	280,916	650,000	780,000
Total Other Expense	8,507	65,000	280,916	650,000	780,000
Net Other Income	(8,507)	(65,000)	(280,916)	(650,000)	(780,000)
Net Income	19,714	(63,902)	136,241	(639,018)	(766,822)

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

	Oct 17	Budget	Jan - Oct 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14210 · WW Line Extension	0	1,292	4,078	12,917	15,500
14215 · WW Fees	53,793	52,667	529,181	526,667	632,000
14220 · WW Bore	850	667	8,300	6,667	8,000
14225 · WW Tap Fees	10,303	15,313	223,360	153,125	183,750
14230 · Pump Maintenance	474	417	4,646	4,167	5,000
14235 · Debt Service Reserve Fee	12,177	0	119,053	0	0
14275 · Interest-WW Reserve	33	0	190	0	0
14276 · Interest-WW	348	0	2,286	0	0
14280 · Other Income-WW	25	0	525	0	0
14285 · FEMA Payments-WW	0	0	4,692	0	0
Total Wastewater-Revenue	78,002	70,354	896,310	703,542	844,250
Total Income	78,002	70,354	896,310	703,542	844,250
Expense					
Wastewater-Expense					
16218 · Hand Tools	0	0	625	0	0
16229 · Maint Agreement-Incode-WW	0	500	0	5,000	6,000
16233 · Lift Station Admin Service Fee	0	0	415	0	0
16239 · Field Equip Rental-WW	0	417	1,404	4,167	5,000
16240 · Fuel-WW	0	708	6,776	7,083	8,500
16241 · Repairs & Maint-WW	0	2,917	4,607	29,167	35,000
16242 · Materials-WW	269	2,500	13,276	25,000	30,000
16243 · Meter Testing-WW	0	0	200	0	0
16244 · Safety Supplies-WW	0	0	2,250	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	513	25,000	30,000
16248 · Grinder Pump Repair-WW	0	0	21,662	0	0
16250 · Depreciation-WW	36,406	0	364,063	0	0
16251 · Tools	0	0	37	0	0
16257 · Office Supplies-WW	0	0	334	0	0
16259 · Medical-WW	0	0	450	0	0
16260 · Op & Maint-City of Bastrop-WW	11,691	10,833	113,179	108,333	130,000
16265 · Telephone-WW	110	125	859	1,250	1,500
16266 · License-WW	0	42	371	417	500
16267 · Bank Fees-WW	0	0	162	0	0
16268 · Filing Fees-WW	0	83	600	833	1,000
16269 · TCEQ Fees-WW	0	250	3,015	2,500	3,000
16272 · Interest Bonds-WW	109,374	0	231,522	0	0
16274 · Accounting-WW	0	688	4,686	6,875	8,250
16276 · Audit-WW	0	792	8,125	7,917	9,500

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

	Oct 17	Budget	Jan - Oct 17	YTD Budget	Annual Budget
16277 · Engineering-WW	0	208	1,436	2,083	2,500
16278 · Legal- WW	0	167	0	1,667	2,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	2,369	0	2,369	0	0
16279c · Insurance-Misc-WW	515	0	515	0	0
16279d · Insurance-E&O-WW	559	0	559	0	0
16279e · Insurance-Liability-WW	730	0	730	0	0
16279h · Insurance-WC-WW	3,652	625	4,334	6,250	7,500
Total 16279 · Insurance-WW	7,824	625	8,506	6,250	7,500
16281 · Repairs-Equip-WW	0	0	1,492	0	0
16282 · Repairs-Vehicles-WW	29	183	3,005	1,833	2,200
16284 · Training-WW	0	0	390	0	0
16285 · Electricity-Lift Stations	0	542	3,382	5,417	6,500
16286 · Water-Lift Stations	0	167	1,572	1,667	2,000
Total Wastewater-Expense	165,703	24,246	800,753	242,458	290,950
Total Expense	165,703	24,246	800,753	242,458	290,950
Net Ordinary Income	(87,700)	46,108	95,557	461,083	553,300
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17205 · Computer Replacement-WW	0	0	4,504	0	0
17209 · Wastewater Plant-WW	0	1,250	0	12,500	15,000
17211 · Capital Outlay Grinder Pumps-WW	0	11,250	72,900	112,500	135,000
17212 · Capital Outlay LCRA-WW	0	30,000	0	300,000	360,000
Total Capital Outlay-WW	0	42,500	77,404	425,000	510,000
Total Other Expense	0	42,500	77,404	425,000	510,000
Net Other Income	0	(42,500)	(77,404)	(425,000)	(510,000)
Net Income	(87,700)	3,608	18,153	36,083	43,300

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

	Oct 17	Budget	Jan - Oct 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	78,588	62,500	832,768	625,000	750,000
34215 · Assessments-Prior to 97	0	1,196	2,626	11,962	14,354
34220 · Late Fee	2,223	2,083	25,596	20,833	25,000
34225 · Late Fee- Prior	0	0	237	0	0
34235 · Lien Fees	3,131	2,083	35,869	20,833	25,000
34240 · Deed Admin Fee	1,000	106	6,201	1,060	1,272
34245 · Returned Check Fee	0	9	(3)	86	103
34250 · Filing Fees	0	155	5,260	1,548	1,858
34255 · Driveway	160	175	1,760	1,750	2,100
34260 · Other Income-RC	0	4	912	40	48
34265 · Attorney Fees	3,738	845	21,454	8,450	10,140
34270 · Allocation to Maintenance Fund	(13,966)	(19,109)	(99,818)	(191,088)	(229,306)
34275 · Interset-RC	106	44	1,124	440	528
34280 · Sale of Real Property	0	0	16,277	0	0
Total Road Construction-Revenue	74,981	50,091	850,264	500,914	601,097
Total Income	74,981	50,091	850,264	500,914	601,097
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	6,794	9,293	82,521	92,933	111,520
36224 · Admin Allocations from Water-RC	6,547	6,370	81,411	63,696	76,435
36227 · Repairs-Contracted-RC	0	0	65,100	0	0
36229 · Maint Agreement-Incode-RC	0	385	1,080	3,853	4,623
36239 · Field Equip Rental	452	0	829	0	0
36241 · Repair & Maint-RC	0	63	0	626	751
36242 · Materials-RC	0	24	19,176	238	286
36245 · Damage Claims	0	0	(236)	0	0
36257 · Office Supplies	1,218	0	1,398	0	0
36258 · Misc	0	0	(6,372)	0	0
36263 · Postage	2,939	444	8,431	4,441	5,329
36264 · Public Notices	2,417	0	4,188	0	0
36267 · Bank Fees	0	237	30	2,374	2,849
36268 · Filing Fees	0	159	4,168	1,593	1,911
36271 · CC Fees	186	41	3,856	408	490
36274 · Accounting	0	6	1,874	58	70
36276 · Audit-RC	0	313	8,125	3,125	3,750
36277 · Engineering-RC	2,053	6,667	39,718	66,667	80,000
36278 · Legal-RC	1,561	2,112	16,192	21,123	25,347
36279 · Insurance					
36279b · Insurance- Vehicles	1,008	0	1,008	0	0
36279f · Insurance- Bonding	0	0	21	0	0

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

	Oct 17	Budget	Jan - Oct 17	YTD Budget	Annual Budget
36279h · Insurance- WC	3,652	0	4,220	0	0
Total 36279 · Insurance	4,659	0	5,249	0	0
36280 · Other Professional Fees	0	59	800	593	711
36283 · Travel					
36283c · Travel- Meals	0	0	77	0	0
Total 36283 · Travel	0	0	77	0	0
36294 · Road Fees Written Off	195	0	13,504	0	0
36295 · Lien Fees Written Off	0	0	5,830	0	0
36296 · Road Late Fees Written Off	0	0	5,794	0	0
36297 · Road Prior Written Off	0	0	15,724	0	0
36298 · Attorney Fees Written Off	0	0	5,520	0	0
36299 · Standby Fees Written Off	0	0	1,140	0	0
36300 · Standby Late Fees Written Off	0	0	600	0	0
Total Road Construction-Expense	29,020	26,173	385,727	261,727	314,072
Total Expense	29,020	26,173	385,727	261,727	314,072
Net Ordinary Income	45,961	23,919	464,537	239,188	287,025
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	237,575	31,667	510,182	316,667	380,000
Total Road Construction-Capital	237,575	31,667	510,182	316,667	380,000
Total Other Expense	237,575	31,667	510,182	316,667	380,000
Net Other Income	(237,575)	(31,667)	(510,182)	(316,667)	(380,000)
Net Income	(191,614)	(7,748)	(45,645)	(77,479)	(92,975)

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

	Oct 17	Budget	Jan - Oct 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	0	833	17,500	8,333	10,000
34160 · Other-RM	0	19,109	51,860	191,088	229,306
34165 · FEMA Payments	0	0	102,614	0	0
34175 · Interest-RM	0	18,750	3	187,500	225,000
34180 · Admin Allocaitosn-RM	13,966	0	99,818	0	0
Total Road Maintenance-Revenue	13,966	38,692	271,795	386,922	464,306
Total Income	13,966	38,692	271,795	386,922	464,306
Expense					
Road Maintenance-Expense					
36127 · Repairs- Contracted-RM	0	25,000	19,050	250,000	300,000
36128 · Contract Labor- RM	0	0	76,800	0	0
36129 · Maint. Agreement-Incode-RM	0	304	0	3,038	3,645
36139 · Field Equipment Rental- RM	0	0	5,227	0	0
36142 · Materials-RM	0	2,500	189,980	25,000	30,000
36144 · Safety Supplies-RM	0	0	203	0	0
36146 · Equip. Small	0	167	0	1,667	2,000
36148 · Materials- Hauling-RM	0	5,000	0	50,000	60,000
36160 · Misc. Office-RM	129	0	166	0	0
36174 · Accounting	0	0	1,125	0	0
36176 · Audit-RM	0	0	4,875	0	0
36177 · Engineering-RM	0	833	20,928	8,333	10,000
36178 · Legal-RM	0	83	0	833	1,000
36179 · Insurance-WC-RM	0	0	341	0	0
36180 · Other Professional Services-RM	0	0	16,850	0	0
36182 · Repairs- Vehicles-RM	0	0	112	0	0
36183 · Field Equipment Rentals	0	183	0	1,833	2,200
Total Road Maintenance-Expense	129	34,070	335,658	340,704	408,845
Total Expense	129	34,070	335,658	340,704	408,845
Net Ordinary Income	13,837	4,622	(63,863)	46,218	55,461
Net Income	13,837	4,622	(63,863)	46,218	55,461

Bastrop WCID No 2 - Standby
Actual vs Budget
October 2017

	Oct 17	Budget	Jan - Oct 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	2,811	1,917	28,999	19,167	23,000
25400 · Pine Forest Standby-Prior	0	250	2,640	2,500	3,000
25500 · TV Standby	0	1,250	12,003	12,500	15,000
25600 · Late Fees	684	192	3,299	1,917	2,300
25700 · Lien Fees	334	8	1,403	83	100
25710 · Attorney Fees	0	0	104	0	0
25800 · Interest	0	0	0	0	0
Total Income	3,829	3,617	48,448	36,167	43,400
Expense					
27110 · Admin Allocations	950	750	7,259	7,500	9,000
27120 · Maint. Agreement- Incode	0	220	120	2,196	2,635
27130 · Office Supplies	124	20	303	204	245
27135 · Filing Fees	0	0	100	0	0
27140 · Postage	0	182	1,275	1,818	2,182
27145 · Lien Fees Written Off	0	0	90	0	0
27150 · Bank Fees	0	9	0	86	103
27155 · Miscellaneous Expense	0	0	283	0	0
27156 · Customer Refunds	108	0	108	0	0
27160 · Accounting	0	233	1,874	2,329	2,795
27170 · Audit	0	0	2,500	0	0
27180 · Engineering	0	1,074	2,400	10,738	12,886
Total Expense	1,182	2,487	16,313	24,872	29,846
Net Ordinary Income	2,647	1,130	32,135	11,295	13,554
Net Income	2,647	1,130	32,135	11,295	13,554

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of October 31, 2017

	Oct 31, 17
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	467,374.98
11220 · TWDB WW	572.00
Total Checking/Savings	467,946.98
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	24,427.79
11250 · Accounts Receivable-WW	7,805.19
Total Accounts Receivable	32,232.98
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,477,477.46
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	949.60
11173 · Due from RC-W	14,434.94
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,008,735.53
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	2,520,624.12
Total Current Assets	2,988,571.10
Fixed Assets	
11190 · Accumulated Depreciation-W	(2,879,227.00)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	4,411,943.26
11290 · Accumulated Depreciation-WW	(1,849,520.80)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,327,142.82
Total Fixed Assets	7,186,504.28
TOTAL ASSETS	10,175,075.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	346,527.30
Total Accounts Payable	346,527.30
Other Current Liabilities	
12144 · FSA Employee Flexible Spending	1,976.81
12145 · Benefit Liability	(163.29)
12154 · 401k	2,465.21
12160 · Deposits	195,250.00
12170 · Due to TCEQ-W	9,718.21
12180 · Groundwater Assessments Pay-W	1,650.00
12190 · Unclaimed Property	6,235.90
12270 · Due to TCEQ-WW	9,291.93
12280 · Bonds Payable-TWDB-WW	5,815,000.00

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of October 31, 2017

	<u>Oct 31, 17</u>
12281 · Bond Interest Payable	63,868.00
Total Other Current Liabilities	<u>6,105,292.77</u>
Total Current Liabilities	<u>6,451,820.07</u>
Total Liabilities	6,451,820.07
Equity	
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	(6,897,617.55)
13240 · Capital Assets Fund Balance-WW	7,341,667.23
Net Income	153,423.67
Total Equity	<u>3,723,255.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>10,175,075.38</u></u>

Bastrop WCID No - Roads
Balance Sheet
As of October 31, 2017

	Oct 31, 17
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	54,917.75
Total Checking/Savings	54,917.75
Other Current Assets	
31230 · Time Deposits-RC	169,926.51
31250 · Accounts Receivable-RC	2,636,080.09
31260 · Allowance for Doubtful-RC	(2,193,543.46)
Total Other Current Assets	612,463.14
Total Current Assets	667,380.89
TOTAL ASSETS	667,380.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	68,865.43
Total Accounts Payable	68,865.43
Other Current Liabilities	
32250 · Due to Water-RC	14,434.94
Total Other Current Liabilities	14,434.94
Total Current Liabilities	83,300.37
Total Liabilities	83,300.37
Equity	
33130 · Fund Balance-RM	135,601.58
33220 · Fund Balance-RC	557,987.22
Net Income	(109,508.28)
Total Equity	584,080.52
TOTAL LIABILITIES & EQUITY	667,380.89

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

	Oct 31, 17
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	115,420.59
Total Checking/Savings	115,420.59
Other Current Assets	
21500 · Accounts Receivable	543,352.60
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	34,818.69
Total Current Assets	150,239.28
TOTAL ASSETS	150,239.28
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	949.60
22720 · Due to Bank	400.00
Total Other Current Liabilities	1,349.60
Total Current Liabilities	1,349.60
Total Liabilities	1,349.60
Equity	
23010 · Fund Balance	116,754.63
Net Income	32,135.05
Total Equity	148,889.68
TOTAL LIABILITIES & EQUITY	150,239.28

District Debt Service Payments

10/01/2017 - 12/31/2017

<u>Paying Agent</u>	<u>Series</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
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