



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

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

Bookkeeper's Report

November 30, 2017

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
As of November 30, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2017				\$467,374.98
Receipts				
	Payment from Standby Fund		949.60	
	Payment from Road Fund		7,640.98	
	Payment from Road Fund		6,793.96	
	Interest Earned on Checking		37.10	
	FEMA Payment		180,456.94	
	FEMA Payment		15,202.02	
	Accounts Receivable-W		101,304.84	
	Accounts Receivable-WW		74,501.56	
	Accounts Receivable - Pump/TWDB Reserve		11,527.66	
	Equipment Pay Off		6,752.40	
Total Receipts				405,167.06
Disbursements				
21220	Ameriflex Business Solutions	FSA Purchases	(69.36)	
21221	AT&T	Telephone Expense	(276.26)	
21222	AT&T Mobility	Telephone Expense	(56.92)	
21223	Card Service Center	Credit Card Expense	(3,152.24)	
21224	City of Bastrop	Purchase Sewer Service	(11,690.90)	
21225	Ferguson Enterprises, Inc. #1105	Culverts	(3,192.00)	
21226	Palmira Ramon	Reimbursement - Mileage	(66.45)	
21227	Time Warner Cable	Telephone/Internet	(159.64)	
21228	Tyler Technologies Inc	Maint Agreement Incode	(270.19)	
21229	We Rent It	Field Equipment Rental	(125.95)	
21230	Amegy Bank of Texas	Debt Service Payment	(330,802.00)	
21231	American General Life Insurance Co	Retirement Policy	(27,324.00)	
21232	Ameriflex Business Solutions.	Insurance FSA Fees	(80.00)	
21233	ANICO	2016 Annuity Contribution	(10,883.00)	
21234	Aqua Water Supply Corporation	Water Samples	(200.00)	
21235	B & B Auto Supply	Vehicle Repairs & Maintenance	(254.93)	
21236	Bluebonnet Electric Coop	Utility Expense	(239.74)	
21237	Cintas Corporation #86	Uniforms	(1,108.30)	
21238	DPC Industries, Inc.	Chemicals	(504.35)	
21239	Fluid Meter Service, Corp	Backflow Inspection	(330.00)	
21240	Lower Colorado River Authority	Lab Fees	(250.00)	
21241	Matrix Imaging Solutions	Printing	(325.26)	
21242	Trac N Trol, Inc.	SCADA System	(29,612.00)	
21243	Tractor Supply Co	Materials	(67.80)	
21244	Tyler Technologies Inc	Maint Agreement Incode	(968.10)	
21245	WC of Texas LLC-C	Garbage Expense	(76.13)	
21246	Xerox Corporation	Office Leased Equipment	(516.36)	
21247	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(4,159.62)	
21248	Bluebonnet Electric Coop	Utility	(4,866.99)	
21249	Austin American Stateman	Public Notice	(107.75)	
21250	Bastrop WCID No 2 - Water	Water & Wastewater Service	(416.42)	
21251	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
21252	McLean & Howard, LLP	Legal Fees	(225.00)	
21253	Pension Advisors, Inc.	Retirement - Life	(1,750.00)	
21254	Unum Life Insurance Company	Insurance Premium	(458.83)	
21255	Wex Bank	Fuel	(1,762.95)	
21256	Bastrop WCID No 2 - RC	Transfer to RC	(11,000.00)	

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
As of November 30, 2017

Num	Name	Memo	Amount	Balance
Disbursements				
21257	American General Life Insurance Company	Pension Plan	(1,199.01)	
21258	Ameriflex Business Solutions	FSA Purchases	(4.37)	
21259	Dental Select	Dental Insurance	(210.75)	
21260	DPC Industries, Inc.	Chemicals	(150.00)	
21261	DSHS Central Lab MC2004	Water Samples	(207.70)	
21262	Environmental Improvements, Inc	Grinder Pump Repair	(16,800.00)	
21263	Ferguson Enterprises, Inc. #1105	Materials	(3,380.53)	
21264	Frontier Communications	Answering Service	(64.48)	
21265	Humana	Insurance Premium	(9,756.84)	
21266	Jason Alley	Buildings	(2,500.00)	
21267	Mathis Rentals	Field Equipment Rental	(454.32)	
21268	McCoy's Building Supply Corp	Materials	(195.20)	
21269	Neopost USA Inc.	Office Equip Lease	(413.21)	
21270	Professional Image Communications	Answering Service	(197.00)	
21271	Smith Supply Company	Materials	(2,308.01)	
21272	State of Texas Communications	Computer Services	(1,092.50)	
21273	TCEQ	Water System Fee FY18	(3,978.80)	
21274	Wells Fargo Vendor Fin Serv	Office Equip Lease	(526.86)	
21275	4-D Construction, Inc.	VOID: Customer Refund	0.00	
21276	Amber & Danny Wildebrandt	VOID: Customer Refund	0.00	
21277	Charles K & Rae Ann Campbell	VOID: Customer Refund	0.00	
21278	Christina & Rodney King	VOID: Customer Refund	0.00	
21279	Dan & Jennifer Stathos	VOID: Customer Refund	0.00	
21280	David & Amanda Grayson	VOID: Customer Refund	0.00	
21281	Dustin Clinkscapes	VOID: Customer Refund	0.00	
21282	Larry & Valerie Sundsbak	VOID: Customer Refund	0.00	
21283	Larry Klayton McCoslin / Britney Barron	VOID: Customer Refund	0.00	
21284	M2 Federal	VOID: Customer Refund	0.00	
21285	Mariah Serrano	VOID: Customer Refund	0.00	
21286	Rachelle Rue	VOID: Customer Refund	0.00	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(1,364.12)	
INT/SRV	Bastrop WCID No 2	Customer Charge Back Items	(58.87)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 10/25/17 - 11/07/17	(13,786.00)	
PAYROLL	Alliance Payroll	Payroll Fees	(99.45)	
PAYROLL	United States Treasury	Payroll Liabilites	(4,378.18)	
PAYROLL	John Hancock	401K Payments	(2,465.21)	
PAYROLL	Bastrop WCID No 2	HSA Payment	(269.23)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 11/8/17 - 11/21/17	(13,770.23)	
PAYROLL	Alliance Payroll	Payroll Fees	(72.95)	
PAYROLL	United States Treasury	Payroll Liabilites	(2,353.07)	
PAYROLL	John Hancock	401K Payments	(2,424.64)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - Longevity	(8,045.92)	
PAYROLL	Alliance Payroll	Payroll Fees	(74.45)	
PAYROLL	United States Treasury	Payroll Liabilites	(4,568.83)	
PAYROLL	Bastrop WCID No 2	HSA Payment	(269.23)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - Nov	(30,217.78)	
RCT/TRN	Bastrop WCID No 2	Transfer to Water Reserve Savings - Nov	(5,332.55)	
Total Disbursements			<u>(581,974.68)</u>	<u>(581,974.68)</u>
BALANCE AS OF 11/30/2017				<u><u>\$290,567.36</u></u>

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - TWDB WW Account
 As of November 30, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2017				\$572.00
Receipts				
	No Receipts Activity		0.00	
Total Receipts			<u>0.00</u>	0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements			<u>0.00</u>	<u>0.00</u>
BALANCE AS OF 11/30/2017				<u><u>\$572.00</u></u>

Bastrop WCID No 2 - Standby
Cash Flow Report - Standby Operating Account
 As of November 30, 2017

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2017				\$115,420.59
Receipts				
	Accounts Receivable		2,571.00	
Total Receipts				2,571.00
Disbursements				
3908	Bastrop WCID No 2 Water	Administrative Allocation	(949.60)	
Total Disbursements				(949.60)
BALANCE AS OF 11/30/2017				<u>\$117,041.99</u>

Bastrop County Water Control & Improvement District No. 2

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 (XXXXX4188)	11/18/2016	11/18/2018	1.05 %	153,053.21	Water
Money Market Funds					
AMEGY BANK - TRUST (XXXXX1041)	01/01/2017		0.00 %	616,539.45	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXXX2781)	01/01/2017		0.25 %	7,399.10	WW-Pump Maint
FIRST NATIONAL BANK BASTR (XXXXX3903)	01/01/2017		0.25 %	191,824.84	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXXX4385)	01/01/2017		0.25 %	222,453.84	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXXX5076)	01/01/2017		0.25 %	970,288.65	Water MM
FIRST NATIONAL BANK BASTR (XXXXX7248)	01/01/2017		0.25 %	39,536.92	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXXX3543)	01/01/2017		0.25 %	285,116.98	Water Cap Improv
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXXX1469)			0.10 %	467,374.98	Operating - Water
FIRST NAT BASTR-CKING (XXXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,954,159.97	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXXX2687)			0.10 %	115,420.59	Standby Operating
Totals for Standby Fund:				\$115,420.59	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXXX3131)	01/01/2016		0.50 %	169,926.51	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXXX2709)			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	

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of November 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 (XXXXX4188)	11/18/2016	11/18/2018	1.05 %	153,053.21	Water
Money Market Funds					
AMEGY BANK - TRUST (XXXXX1041)	01/01/2017		0.00 %	616,853.69	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXXX2781)	01/01/2017		0.25 %	7,400.32	WW-Pump Maint
FIRST NATIONAL BANK BASTR (XXXXX3903)	01/01/2017		0.25 %	162,370.63	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXXX4385)	01/01/2017		0.25 %	252,722.30	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXXX5076)	01/01/2017		0.25 %	970,488.03	Water MM
FIRST NATIONAL BANK BASTR (XXXXX7248)	01/01/2017		0.25 %	44,876.70	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXXX3543)	01/01/2017		0.25 %	314,649.59	Water Cap Improv
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXXX1469)			0.10 %	290,567.36	Operating - Water
FIRST NAT BASTR-CKING (XXXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,813,553.83	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXXX2687)			0.10 %	117,041.99	Standby Operating
Totals for Standby Fund:				\$117,041.99	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXXX3131)	01/01/2016		0.50 %	69,957.31	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXXX2709)			0.10 %	91,864.56	Road Const Operating
Totals for Roads Fund:				\$161,821.87	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,092,417.69	

Bastrop County Water Control & Improvement District No. 2

Summary of Pledged Securities

As of November 30, 2017

Financial Institution: AMEGY BANK - TRUST

Total CDs, MM:	\$616,853.69	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:	\$291,139.36	Collateral Security Required: Yes
Less FDIC coverage:	\$250,000.00	Collateral Security Agreement On File: No
Total pledged securities:	\$486,604.80	Investment Policy Received: No
Ratio of pledged securities to investments:	1,182.82 %	

Financial Institution: FIRST NATIONAL BANK BASTR

Total CDs, MM:	\$1,905,560.78	Collateral Security Required: Yes
Less FDIC coverage:	\$250,000.00	Collateral Security Agreement On File: No
Total pledged securities:	\$3,709,105.70	Investment Policy Received: No
Ratio of pledged securities to investments:	224.03 %	

Financial Institution: ROSCOE STATE BANK

Total CDs, MM, and Checking Accounts:	\$278,863.86	Collateral Security Required: Yes
Less FDIC coverage:	\$250,000.00	Collateral Security Agreement On File: No
Total pledged securities:	\$702,811.28	Investment Policy Received: Yes
Ratio of pledged securities to investments:	2,434.91 %	

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

	Nov 17	Budget	Jan - Nov 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	86,213	86,667	1,109,595	953,333	1,040,000
14115 · Water Late Charge Income	2,596	2,083	27,367	22,917	25,000
14120 · TV Tap Fees	12,000	12,083	151,400	132,917	145,000
14125 · Water Well Tap Fees	0	0	0	0	0
14130 · Water Line Bore	550	583	8,650	6,417	7,000
14135 · Water Line Extension	0	2,500	0	27,500	30,000
14136 · Relocate Water Meter	0	83	0	917	1,000
14140 · Backflow Inspections	0	500	1,950	5,500	6,000
14145 · Returned Check Fee	0	42	60	458	500
14148 · Pools	0	50	660	550	600
14150 · Maps Sold	24	25	240	275	300
14155 · Office Rents	275	625	3,025	6,875	7,500
14160 · Other Income-W	37	18,750	19,447	206,250	225,000
14165 · Developer Commitment Fee	0	250	0	2,750	3,000
14170 · Reconnect Fee	2,350	917	10,700	10,083	11,000
14175 · Interest-W	295	333	3,854	3,667	4,000
14180 · Copies & Faxes	4	4	42	46	50
14185 · FEMA Payments	5,255	0	38,688	0	0
14190 · Irrigation Systems	0	83	60	917	1,000
14195 · Gain (Loss) Sale of Assets	0	0	1,782	0	0
Total Water-Revenue	109,599	125,579	1,377,521	1,381,371	1,506,950
Total Income	109,599	125,579	1,377,521	1,381,371	1,506,950
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	38,129	50,000	421,507	550,000	600,000
16100b · Over Time	1,199	1,667	16,589	18,333	20,000
16100c · Double Time	189	250	189	2,750	3,000
16100d · Comp Time	0	250	0	2,750	3,000
16100i · Bonus	0	1,667	0	18,333	20,000
16100k · FICA	3,564	4,333	35,366	47,667	52,000
16100l · 401K	1,032	833	7,895	9,167	10,000
16100m · Retirement-Life	39,957	583	45,631	6,417	7,000
16100n · SUTA	0	167	549	1,833	2,000
16100o · Longevity Pay	9,660	833	9,660	9,167	10,000
16100p · FUTA	0	0	72	0	0
Total 16100 · Payroll	93,730	60,583	537,459	666,417	727,000
16110 · Health Insurance					
16110a · Insurance-Medical	5,460	12,917	69,944	142,083	155,000
16110b · Insurance-Dental	128	125	1,526	1,375	1,500
16110c · Insurance-Vision	75	125	1,225	1,375	1,500
16110d · HSA	138	0	1,592	0	0
16110e · Insurance-Life	459	250	3,891	2,750	3,000

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

November 2017

	Nov 17	Budget	Jan - Nov 17	YTD Budget	Annual Budget
Total 16110 - Health Insurance	6,261	13,417	78,178	147,583	161,000
16115 - Capital Outlay Culverts- W.	0	0	0	0	0
16117 - Payroll Service Fee	247	0	1,483	0	0
16118 - Hand Tools	0	0	1,432	0	0
16120 - Wellness Program	0	42	30	458	500
16121 - Uniforms-W	136	1,167	13,344	12,833	14,000
16122 - Mileage	48	250	1,036	2,750	3,000
16123 - Vehicle Usage	500	500	5,000	5,500	6,000
16124 - Admin Allocations	(8,451)	(8,754)	(97,120)	(96,297)	(105,051)
16125 - PPE Allocations	(8,360)	(5,956)	(90,881)	(65,511)	(71,467)
16126 - Answering Service	254	333	2,782	3,667	4,000
16127 - Repairs-Contracted-W	0	542	0	5,958	6,500
16128 - Maint Agreement-Hand Held	0	150	814	1,650	1,800
16129 - Maint Agreement-Incode-W	11,234	1,000	13,285	11,000	12,000
16130 - Office Equip Lease	(5,490)	792	3,554	8,708	9,500
16131 - Pest Control	0	25	(579)	275	300
16132 - Maint Agreement-Printer	0	83	312	917	1,000
16133 - Water Well Admin Service Fee	0	0	750	0	0
16133a - Security Agreement	305	0	305	0	0
16134 - Cleaning-Office	0	125	0	1,375	1,500
16135 - Garbage	76	150	837	1,650	1,800
16136 - Cleaning-Maint Building	0	542	875	5,958	6,500
16137 - Backflow Inspection	330	83	330	917	1,000
16138 - Chemicals-Chlorine	0	1,250	13,224	13,750	15,000
16139 - Field Equip Rental-W	0	333	3,624	3,667	4,000
16140 - Fuel-W	0	750	8,307	8,250	9,000
16141 - Repairs & Maint-W	972	1,375	8,468	15,125	16,500
16142 - Materials-W	1,985	4,167	88,563	45,833	50,000
16144 - Safety Supplies-W	122	250	2,649	2,750	3,000
16145 - Damage Claims	0	83	236	917	1,000
16146 - Water Samples	200	833	5,603	9,167	10,000
16147 - Repairs & Maint-Water Well	51	8,333	11,125	91,667	100,000
16149 - Computer-W	1,093	83	18,547	917	1,000
16150 - Depreciation-W	14,021	13,500	154,232	148,500	162,000
16151 - Dues & Subscriptions	354	208	610	2,292	2,500
16152 - Election Costs	0	250	0	2,750	3,000
16153 - Fax	7	8	67	92	100
16154 - Late Fees-W	0	3	1,648	37	40
16155 - Internet	0	375	1,222	4,125	4,500
16156 - Printing-W	147	583	6,048	6,417	7,000
16156a - Janitorial Supplies	164	0	326	0	0
16157 - Office Supplies-W	0	500	5,305	5,500	6,000
16158 - Misc-W	115	0	(14,438)	0	0
16159 - Medical-W	0	50	30	550	600
16160 - Misc Office-W	25	167	5,370	1,833	2,000
16161 - Pre-Employment Screening	3	21	7	229	250
16162 - Random Drug Screening	0	21	35	229	250
16163 - Postage	0	1,042	7,704	11,458	12,500
16164 - Public Notice	108	250	958	2,750	3,000
16165 - Telephone-W	441	583	6,067	6,417	7,000
16166 - License-W	40	125	1,881	1,375	1,500

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

November 2017

	Nov 17	Budget	Jan - Nov 17	YTD Budget	Annual Budget
16167 · Bank Fees-W	0	417	2,425	4,583	5,000
16168 · Filing Fees-W	0	33	0	367	400
16169 · TC&Q Fees-W	0	542	5,129	5,958	6,500
16171 · CC Fees	1,364	500	17,305	5,500	6,000
16172 · Interest Bonds-W	2,395	1,250	26,706	13,750	15,000
16174 · Accounting-W	3,200	1,667	22,648	18,333	20,000
16176 · Audit-W	0	1,338	8,125	14,713	16,050
16177 · Engineering-W	0	1,667	2,096	18,333	20,000
16178 · Legal-W	0	4,167	6,505	45,833	50,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	417	2,369	4,583	5,000
16179b · Insurance-Vehicles-W	0	125	969	1,375	1,500
16179c · Insurance-Misc-W	0	8	615	92	100
16179d · Insurance-E&O-W	0	42	559	458	500
16179e · Insurance-Liability-W	0	58	730	642	700
16179f · Insurance-Bonding	0	100	300	1,100	1,200
16179g · Insurance-FSA	(278)	667	(1,070)	7,333	8,000
16179h · Insurance-WC-W	0	333	4,334	3,667	4,000
16179i · Insurance-Wells	0	417	0	4,583	5,000
Total 16179 · Insurance-W	(278)	2,167	8,805	23,833	26,000
16180 · Repairs-Bldg-W	0	333	1,744	3,667	4,000
16181 · Repairs-Equip-W	0	333	1,847	3,667	4,000
16182 · Repairs-Vehicles-W	65	1,000	4,547	11,000	12,000
16183 · Travel					
16183a · Travel-Air	0	83	444	917	1,000
16183b · Travel-Lodging	0	167	3,545	1,833	2,000
16183c · Travel-Meals	70	83	680	917	1,000
16183d · Travel-Rental Car	0	42	0	458	500
Total 16183 · Travel	70	375	4,669	4,125	4,500
16184 · Training-W	386	167	1,991	1,833	2,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	250	2,087	2,750	3,000
16185b · Electricity-Office Bldg	0	667	5,372	7,333	8,000
16185c · Electricity-Wells	0	4,167	40,572	45,833	50,000
16185d · Electricity-WW Lift Station	0	0	336	0	0
Total 16185 · Electricity	0	5,083	48,367	55,917	61,000
16186 · Water-Maint Bldg	0	133	1,501	1,467	1,600
16187 · Water-Office Bldg	0	142	1,504	1,558	1,700
16188 · Computer Supplies	48	0	64	0	0
16194 · Website Development	0	33	2,000	367	400
16195 · Meter Testing Charges	0	125	0	1,375	1,500
16196 · Permits	3,979	125	3,979	1,375	1,500
16197 · Small Equipment Purchases	0	833	64	9,167	10,000
16198 · Computer Tech Expense	0	2,167	0	23,833	26,000
Total Water-Expense	121,896	124,814	982,675	1,372,958	1,497,772

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

November 2017

	Nov 17	Budget	Jan - Nov 17	YTD Budget	Annual Budget
Total Expense	121,896	124,814	982,675	1,372,958	1,497,772
Net Ordinary Income	(12,297)	765	394,846	8,413	9,178
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 - Vehicles-W	0	5,000	29,493	55,000	60,000
17101 - Equipment-W	0	1,250	(24,536)	13,750	15,000
17102 - Meters-W	0	6,250	70,251	68,750	75,000
17104 - Software-W	29,612	15,000	100,578	165,000	180,000
17105 - Computer Replacement-W	0	0	8,976	0	0
17106 - Line Extension-W	0	2,500	27,385	27,500	30,000
17107 - Buildings-W	2,500	0	2,500	0	0
17108 - Water Line Improvements-W	0	41,667	7,975	458,333	500,000
17109 - Capital Outlay Culverts-W	11,000	0	66,152	0	0
17110 - Capital Outlay-W	0	8,333	0	91,667	100,000
17121 - Water Well Cap Improv-W	0	0	35,523	0	0
Total Capital Outlay-W	43,112	80,000	324,296	880,000	960,000
Total Other Expense	43,112	80,000	324,296	880,000	960,000
Net Other Income	(43,112)	(80,000)	(324,296)	(880,000)	(960,000)
Net Income	(55,409)	(79,235)	70,550	(871,587)	(950,822)

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

	Nov 17	Budget	Jan - Nov 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14210 · WW Line Extension	0	1,292	4,078	14,208	15,500
14215 · WW Fees	54,197	52,667	583,378	579,333	632,000
14220 · WW Bore	360	667	8,660	7,333	8,000
14225 · WW Tap Fees	15,152	15,313	238,512	168,438	183,750
14230 · Pump Maintenance	479	417	5,124	4,583	5,000
14235 · Debt Service Reserve Fee	12,229	0	131,282	0	0
14275 · Interest-WW Reserve	27	0	217	0	0
14276 · Interest-WW	366	0	2,652	0	0
14280 · Other Income-WW	0	0	525	0	0
14285 · FEMA Payments-WW	820	0	5,512	0	0
Total Wastewater-Revenue	83,630	70,354	979,940	773,896	844,250
Total Income	83,630	70,354	979,940	773,896	844,250
Expense					
Wastewater-Expense					
16218 · Hand Tools	0	67	625	733	800
16229 · Maint Agreement-Incode-WW	0	500	0	5,500	6,000
16233 · Lift Station Admin Service Fee	0	0	415	0	0
16239 · Field Equip Rental-WW	0	417	1,858	4,583	5,000
16240 · Fuel-WW	0	708	7,657	7,792	8,500
16241 · Repairs & Maint-WW	168	2,917	4,775	32,083	35,000
16242 · Materials-WW	915	2,500	14,191	27,500	30,000
16243 · Meter Testing-WW	0	0	200	0	0
16244 · Safety Supplies-WW	0	100	2,250	1,100	1,200
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	27,500	30,000
16248 · Grinder Pump Repair-WW	0	0	21,662	0	0
16250 · Depreciation-WW	36,406	35,833	400,469	394,167	430,000
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	0	10,833	113,179	119,167	130,000
16265 · Telephone-WW	111	125	970	1,375	1,500
16266 · License-WW	0	42	371	458	500
16267 · Bank Fees-WW	0	0	162	0	0
16268 · Filing Fees-WW	0	83	600	917	1,000
16269 · TCEQ Fees-WW	0	250	3,015	2,750	3,000
16272 · Interest Bonds-WW	13,572	13,083	149,291	143,917	157,000
16274 · Accounting-WW	0	688	4,686	7,563	8,250
16276 · Audit-WW	0	792	8,125	8,708	9,500

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

	Nov 17	Budget	Jan - Nov 17	YTD Budget	Annual Budget
16277 · Engineering-WW	0	208	1,436	2,292	2,500
16278 · Legal- WW	0	167	0	1,833	2,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	0	2,369	0	0
16279c · Insurance-Misc-WW	0	0	515	0	0
16279d · Insurance-E&O-WW	0	0	559	0	0
16279e · Insurance-Liability-WW	0	0	730	0	0
16279h · Insurance-WC-WW	0	625	4,334	6,875	7,500
Total 16279 · Insurance-WW	0	625	8,506	6,875	7,500
16281 · Repairs-Equip-WW	0	0	1,492	0	0
16282 · Repairs-Vehicles-WW	139	183	3,144	2,017	2,200
16284 · Training-WW	0	0	390	0	0
16285 · Electricity-Lift Stations	0	542	3,809	5,958	6,500
16286 · Water-Lift Stations	0	167	1,715	1,833	2,000
Total Wastewater-Expense	51,311	73,329	758,169	806,621	879,950
Total Expense	51,311	73,329	758,169	806,621	879,950
Net Ordinary Income	32,319	(2,975)	221,771	(32,725)	(35,700)
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	13,750	15,000
17211 · Capital Outlay Grinder Pumps-WW	16,800	11,250	89,700	123,750	135,000
Total Capital Outlay-WW	16,800	12,500	94,204	137,500	150,000
Total Other Expense	16,800	12,500	94,204	137,500	150,000
Net Other Income	(16,800)	(12,500)	(94,204)	(137,500)	(150,000)
Net Income	15,519	(15,475)	127,567	(170,225)	(185,700)

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

	Nov 17	Budget	Jan - Nov 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	79,757	72,917	912,525	802,083	875,000
34215 · Assessments-Prior to 97	766	1,200	3,392	13,200	14,400
34220 · Late Fee	2,223	2,083	27,819	22,917	25,000
34225 · Late Fee- Prior	0	0	237	0	0
34235 · Lien Fees	4,189	2,083	40,058	22,917	25,000
34240 · Deed Admin Fee	4,450	108	10,651	1,192	1,300
34245 · Returned Check Fee	0	8	(3)	92	100
34250 · Filing Fees	394	158	5,654	1,742	1,900
34255 · Driveway	120	175	1,880	1,925	2,100
34260 · Other Income-RC	0	4	912	46	50
34265 · Attorney Fees	1,088	842	22,542	9,258	10,100
34270 · Allocation to Maintenance Fund	(18,509)	(22,233)	(118,326)	(244,567)	(266,800)
34275 · Interest-RC	31	42	1,155	458	500
34280 · Sale of Real Property	0	0	16,277	0	0
Total Road Construction-Revenue	74,509	57,388	924,773	631,263	688,650
Total Income	74,509	57,388	924,773	631,263	688,650
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	8,360	9,292	90,881	102,208	111,500
36224 · Admin Allocations from Water-RC	8,002	6,367	89,413	70,033	76,400
36227 · Repairs-Contracted-RC	0	0	65,100	0	0
36229 · Maint Agreement-Incode-RC	0	383	1,080	7,433	7,817
36239 · Field Equip Rental	0	0	829	0	0
36241 · Repair & Maint-RC	0	67	0	733	800
36242 · Materials-RC	279	25	19,455	275	300
36245 · Damage Claims	0	0	(236)	0	0
36257 · Office Supplies	0	0	1,398	0	0
36258 · Misc	0	0	(6,372)	0	0
36263 · Postage	4	442	8,436	4,858	5,300
36264 · Public Notices	0	0	6,605	0	0
36267 · Bank Fees	0	233	30	2,567	2,800
36268 · Filing Fees	300	158	4,468	1,742	1,900
36270 · Bad Debt	0	6,250	0	68,750	75,000
36271 · CC Fees	272	42	4,128	458	500
36274 · Accounting	0	8	1,874	92	100
36276 · Audit-RC	0	317	8,125	3,483	3,800
36277 · Engineering-RC	0	6,667	39,718	73,333	80,000
36278 · Legal-RC	179	2,117	16,371	23,283	25,400
36279 · Insurance					
36279b · Insurance- Vehicles	0	0	1,008	0	0

**Bastrop WCID No - Roads
Actual vs Budget-RC
November 2017**

	Nov 17	Budget	Jan - Nov 17	YTD Budget	Annual Budget
36279f · Insurance- Bonding	0	0	21	0	0
36279h · Insurance- WC	0	0	4,220	0	0
Total 36279 · Insurance	0	0	5,249	0	0
36280 · Other Professional Fees	0	58	800	642	700
36283 · Travel					
36283c · Travel- Meals	0	0	77	0	0
Total 36283 · Travel	0	0	77	0	0
36294 · Road Fees Written Off	5,560	0	19,065	0	0
36295 · Lien Fees Written Off	1,080	0	6,910	0	0
36296 · Road Late Fees Written Off	1,408	0	7,202	0	0
36297 · Road Prior Written Off	5,204	0	20,928	0	0
36298 · Attorney Fees Written Off	2,406	0	7,926	0	0
36299 · Standby Fees Written Off	240	0	1,380	0	0
36300 · Standby Late Fees Written Off	120	0	720	0	0
Total Road Construction-Expense	33,416	32,425	421,559	359,892	392,317
Total Expense	33,416	32,425	421,559	359,892	392,317
Net Ordinary Income	41,094	24,962	503,214	271,371	296,333
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	80,629	31,667	594,204	348,333	380,000
Total Road Construction-Capital	80,629	31,667	594,204	348,333	380,000
Total Other Expense	80,629	31,667	594,204	348,333	380,000
Net Other Income	(80,629)	(31,667)	(594,204)	(348,333)	(380,000)
Net Income	(39,535)	(6,704)	(90,990)	(76,962)	(83,667)

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

	Nov 17	Budget	Jan - Nov 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	15,000	1,458	32,500	16,042	17,500
34160 · Other-RM	0	18,750	51,860	206,250	225,000
34165 · FEMA Payments	189,585	0	292,199	0	0
34175 · Interest-RM	0	0	3	0	0
34180 · Admin Allocatons-RM	18,509	22,233	118,326	244,567	266,800
Total Road Maintenance-Revenue	<u>223,093</u>	<u>42,442</u>	<u>494,888</u>	<u>466,858</u>	<u>509,300</u>
Total Income	223,093	42,442	494,888	466,858	509,300
Expense					
Road Maintenance-Expense					
36127 · Repairs- Contracted-RM	0	33,333	19,050	366,667	400,000
36128 · Contract Labor- RM	1,250	0	78,050	0	0
36129 · Maint. Agreement-Incode-RM	0	300	0	3,300	3,600
36139 · Field Equipment Rental- RM	0	0	5,227	0	0
36141 · R&M-RM	28,150	0	28,150	0	0
36142 · Materials-RM	0	6,667	189,980	73,333	80,000
36144 · Safety Supplies-RM	0	0	203	0	0
36146 · Equip. Small	0	167	0	1,833	2,000
36148 · Materials- Hauling-RM	0	833	0	9,167	10,000
36160 · Misc. Office-RM	61	0	233	0	0
36174 · Accounting	0	0	1,125	0	0
36176 · Audit-RM	0	0	4,875	0	0
36177 · Enginccring-RM	0	833	20,928	9,167	10,000
36178 · Legal-RM	0	83	0	917	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	600	0	6,600	7,200
Total Road Maintenance-Expense	<u>29,461</u>	<u>42,817</u>	<u>365,125</u>	<u>470,983</u>	<u>513,800</u>
Total Expense	29,461	42,817	365,125	470,983	513,800
Net Ordinary Income	<u>193,632</u>	<u>(375)</u>	<u>129,762</u>	<u>(4,125)</u>	<u>(4,500)</u>
Net Income	<u>193,632</u>	<u>(375)</u>	<u>129,762</u>	<u>(4,125)</u>	<u>(4,500)</u>

**Bastrop WCID No 2 - Standby
Actual vs Budget
November 2017**

	Nov 17	Budget	Jan - Nov 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	3,661	1,917	32,660	21,083	23,000
25400 · Pine Forest Standby-Prior	0	250	2,640	2,750	3,000
25500 · TV Standby	0	1,250	12,003	13,750	15,000
25600 · Late Fees	335	192	3,634	2,108	2,300
25700 · Lien Fees	199	8	1,601	92	100
25710 · Attorney Fees	0	0	104	0	0
25800 · Interest	0	0	0	0	0
Total Income	4,195	3,617	52,643	39,783	43,400
Expense					
27110 · Admin Allocations	448	750	7,707	8,250	9,000
27120 · Maint. Agreement- Incode	0	217	120	2,383	2,600
27130 · Office Supplies	0	17	303	183	200
27135 · Filing Fees	0	0	100	0	0
27140 · Postage	0	183	1,275	2,017	2,200
27145 · Lien Fees Written Off	0	0	90	0	0
27150 · Bank Fees	0	8	0	92	100
27155 · Miscellaneous Expense	0	0	283	0	0
27156 · Customer Refunds	0	0	108	0	0
27160 · Accounting	0	233	1,874	2,567	2,800
27170 · Audit	0	0	2,500	0	0
27180 · Engineering	0	1,075	2,400	11,825	12,900
Total Expense	448	2,483	16,761	27,317	29,800
Net Ordinary Income	3,747	1,133	35,882	12,467	13,600
Net Income	3,747	1,133	35,882	12,467	13,600

**Bastrop WCID No 2 - Water/Wastewater
Balance Sheet
As of November 30, 2017**

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
1110 · Operating - Water	290,567.36
11220 · TWDB WW	572.00
Total Checking/Savings	291,139.36
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	25,500.11
11250 · Accounts Receivable-WW	10,309.55
Total Accounts Receivable	35,809.66
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,483,067.53
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	448.20
11172 · Due from RM-W	61.18
11173 · Due from RC-W	16,645.92
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,039,346.94
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	2,562,173.04
Total Current Assets	2,853,312.40
Fixed Assets	
11190 · Accumulated Depreciation-W	(2,893,248.00)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	4,411,943.26
11290 · Accumulated Depreciation-WW	(1,885,926.80)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,327,142.82
Total Fixed Assets	7,136,077.28
TOTAL ASSETS	9,989,389.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	(320,178.35)
Total Accounts Payable	(320,178.35)
Other Current Liabilities	
12144 · FSA Employee Flexible Spending	1,968.07
12145 · Benefit Liability	(2,600.78)
12152 · Due to RM-W	189,584.50
12154 · 401k	2,417.46
12160 · Deposits	195,400.00
12170 · Due to TCEQ-W	10,183.85
12190 · Unclaimed Property	6,235.90
12270 · Due to TCEQ-WW	9,565.20

**Bastrop WCID No 2 - Water/Wastewater
Balance Sheet
As of November 30, 2017**

	Nov 30, 17
12280 · Bonds Payable-TWDB-WW	6,050,000.00
12281 · Bond Interest Payable	79,835.00
Total Other Current Liabilities	6,542,589.20
Total Current Liabilities	6,222,410.85
Total Liabilities	6,222,410.85
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	197,147.19
Total Equity	3,766,978.83
TOTAL LIABILITIES & EQUITY	9,989,389.68

Bastrop WCID No - Roads
Balance Sheet
As of November 30, 2017

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	91,864.56
Total Checking/Savings	91,864.56
Other Current Assets	
31170 · Due from Water-RM	189,584.50
31230 · Time Deposits-RC	69,957.31
31250 · Accounts Receivable-RC	2,533,955.51
31260 · Allowance for Doubtful-RC	(2,193,543.46)
Total Other Current Assets	599,953.86
Total Current Assets	691,818.42
TOTAL ASSETS	691,818.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	27,341.50
Total Accounts Payable	27,341.50
Other Current Liabilities	
32150 · Due to Water-RM	61.18
32250 · Due to Water-RC	16,645.92
Total Other Current Liabilities	16,707.10
Total Current Liabilities	44,048.60
Total Liabilities	44,048.60
Equity	
33130 · Fund Balance-RM	135,601.58
33220 · Fund Balance-RC	473,395.47
Net Income	38,772.77
Total Equity	647,769.82
TOTAL LIABILITIES & EQUITY	691,818.42

**Bastrop WCID No 2 - Standby
Balance Sheet
As of November 30, 2017**

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	117,041.99
Total Checking/Savings	117,041.99
Other Current Assets	
21500 · Accounts Receivable	542,011.60
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	33,477.69
Total Current Assets	150,519.68
TOTAL ASSETS	150,519.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	448.20
22720 · Due to Bank	400.00
Total Other Current Liabilities	848.20
Total Current Liabilities	848.20
Total Liabilities	848.20
Equity	
23010 · Fund Balance	113,789.88
Net Income	35,881.60
Total Equity	149,671.48
TOTAL LIABILITIES & EQUITY	150,519.68

Bastrop County Water Control & Improvement District No. 2

District Debt Service Payments

11/01/2017 - 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	11/30/2017	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

9:30 PM
 12/11/17
 Accrual Basis

**Bastrop WCID No 2 - Water/Wastewater
 Account QuickReport
 January 1 through December 11, 2017**

Type	Date	Num	Name	Memo	Split	Amount
Water-Expense						
16100 - Payroll						
16100m - Retirement-Life						
General Journal	04/30/2017	04301...	Bastrop WCID No 2 - Water	4/30/2017 Co...	11110 - Operat...	737.50
Bill	05/31/2017	May 2...	Pacific Life Insurance Company	Insurance	12000 - Accou...	190.73
Bill	07/31/2017	2858	Pension Advisors, Inc.	Quarterly Ad...	12000 - Accou...	387.50
Bill	10/01/2017	IMP00...	American General Life Insurance Co	Retirement Plan	12000 - Accou...	1,036.00
Bill	10/01/2017	2884	Pension Advisors, Inc.	Quarterly Ad...	12000 - Accou...	387.50
Bill	10/03/2017	Octob...	Pacific Life Insurance Company	Retirement Plan	12000 - Accou...	2,935.20
Bill	11/01/2017	IMP00...	American General Life Insurance Co	Archie Brown	12000 - Accou...	3,570.00
Bill	11/01/2017	IMP00...	American General Life Insurance Co	Frieda Reed	12000 - Accou...	10,270.00
Bill	11/01/2017	IMP00...	American General Life Insurance Co	Alma Rodriguez	12000 - Accou...	7,932.00
Bill	11/01/2017	IMP00...	American General Life Insurance Co	Robert Tyler ...	12000 - Accou...	5,552.00
Bill	11/01/2017	GUF0...	ANICO	Palmira Ramon	12000 - Accou...	2,543.00
Bill	11/01/2017	GUF0...	ANICO	Patricia Lujan	12000 - Accou...	2,555.00
Bill	11/01/2017	GUF0...	ANICO	Shawn Littleton	12000 - Accou...	2,057.00
Bill	11/01/2017	GUF0...	ANICO	Eric Anderson	12000 - Accou...	1,335.00
Bill	11/01/2017	GUF0...	ANICO	Matthew Bum...	12000 - Accou...	2,393.00
Bill	11/13/2017	Termi...	Pension Advisors, Inc.	Termination o...	12000 - Accou...	1,750.00
Bill	12/01/2017	A1020...	American General Life Insurance Company	Alma Rodrigu...	12000 - Accou...	1,199.01
Total 16100m - Retirement-Life						46,830.44
Total 16100 - Payroll						46,830.44
Total Water-Expense						46,830.44
TOTAL						46,830.44