



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

March 31, 2018

Cash Flow Report - Operating Water Account

As of March 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2018				\$243,333.11
Receipts				
	Payment from Standby Fund		2,132.89	
	Payment from Road Fund		30,165.72	
	Interest Earned on Checking		22.85	
	Accounts Receivable-W		177,217.44	
	Accounts Receivable-WW		74,995.44	
	Accounts Receivable - Pump/TWDB Reserve		12,184.45	
	Accounts Receivable		1,326.42	
Total Receipts				298,045.21
Disbursements				
21515	Ameriflex Business Solutions	FSA Purchases	(76.52)	
21516	AT&T	Telephone Expense - Water	(153.04)	
21517	Bastrop County Clerk	Filing Fee - WW Escrow Account	(300.00)	
21518	Card Service Center	Credit Card Expense	(629.02)	
21519	Daniel Clawson	Damage Claim	(5,140.06)	
21520	Environmental Improvements, Inc	Grinder Pump Repair	(21,000.00)	
21521	Ferguson Enterprises, Inc. #1105	Materials	(950.16)	
21522	Fluid Meter Service, Corp	Backflow Inspection	(125.00)	
21523	McCoy's Building Supply Corp	Materials	(347.20)	
21524	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(5,185.62)	
21525	Time Warner Cable	Telephone/Internet	(156.20)	
21526	USABluebook	Materials & Maintenance	(795.65)	
21527	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
21528	Bastrop WCID No 2	Fema 4269 Tax Day Floods Reimbursement	(8,613.73)	
21529	Bastrop WCID No 2	Petty Cash Replenish	(98.51)	
21530	Ameriflex Business Solutions	FSA Purchases	(10.00)	
21531	Ameriflex Business Solutions.	Insurance FSA Fees	(80.00)	
21532	AT&T	Telephone Expense	(334.55)	
21533	AT&T Mobility	Telephone Expense	(56.98)	
21534	B & B Auto Supply	Vehicle Repairs & Maintenance	(1,306.73)	
21535	Cintas Corporation #86	Uniforms	(845.20)	
21536	Coeus Networks	Computer Tech	(1,092.50)	
21537	Ferguson Enterprises, Inc. #1105	Maintenance	(7,521.55)	
21538	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
21539	Osborn Plumbing, Inc,	Damage Claim	(300.00)	
21540	Quill Corporation	Office Supplies	(253.98)	
21541	Tractor Supply Co	Materials	(159.99)	
21542	USABluebook	Materials & Maintenance	(800.44)	
21543	Wex Bank	Fuel	(1,736.11)	
21544	Xerox Corporation	Office Leased Equipment	(397.20)	
21545	Alma Rodriguez.	Mileage Reimbursement	(85.02)	
21546	Ameriflex Business Solutions	FSA Purchases	(50.20)	
21547	Aqua Water Supply Corporation	Water Samples	(275.00)	
21548	Barnard Tire & Auto	Maintenance & Repair	(543.98)	
21549	Bastrop WCID No 2 - Water	Water & Wastewater Service	(401.93)	
21550	BEFCO Engineering, Inc	Engineering	(3,387.50)	
21551	DPC Industries, Inc.	Chemicals	(201.74)	
21552	DSHS Central Lab MC2004	Water Samples	(207.70)	
21553	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(1,092.24)	
21554	Humana	Insurance Premium	(11,035.28)	

Cash Flow Report - Operating Water Account

As of March 31, 2018

Num	Name	Memo	Amount	Balance
Disbursements				
21555	McLean & Howard, LLP	Legal Fees	(5,750.00)	
21556	Smith Supply Company	Culvert	(465.50)	
21557	Unum Life Insurance Company	Insurance Premium	(489.38)	
21558	USABluebook	Materials & Maintenance	(1,538.50)	
21559	WC of Texas LLC-C	Garbage Expense	(76.13)	
21560	Steven & Sheila Sarff	Customer Deposit Refund	(173.05)	
21561	Randall & Peggy Richardson	Customer Deposit Refund	(17.81)	
21562	John Gardner / Heidi Breutzman	Customer Deposit Refund	(72.92)	
21563	Donald J Knighton	Customer Deposit Refund	(155.65)	
21564	Teri & John Coolidge	Customer Deposit Refund	(200.00)	
21565	Alan & Christina Agee	Customer Deposit Refund	(48.34)	
21566	Wendy & Thomas Settles	Customer Deposit Refund	(125.69)	
21567	Dental Select	Dental Insurance	(222.64)	
21568	DPC Industries, Inc.	Chemicals	(140.00)	
21569	Ferguson Enterprises, Inc. #1105	Maintenance	(1,085.42)	
21570	Fluid Meter Service, Corp	Meters	(42,000.00)	
21571	Frontier Communications	Answering Service	(64.56)	
21572	Grainger Inc	Small Equipment	(632.64)	
21573	Neopost USA Inc.	Office Equip Lease	(413.21)	
21574	Professional Image Communications	Answering Service	(190.00)	
21575	Secretary of State	Notary Renewal	(21.00)	
EFT	Bluebonnet Electric Coop	Utlility	(3,504.97)	
EFT	City of Bastrop	Purchase Sewer Service	(9,317.53)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(3,752.48)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(1,472.66)	
INT/SRV	Bastrop WCID No 2	Customer Charge Back Items	(158.55)	
INT/SRV	Bastrop WCID No 2	SubUser Admin Fees	(34.95)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 02/14/2018 - 02/27/2018	(15,177.69)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 02/14/2018 - 02/27/2018	(891.80)	
PAYROLL	Alliance Payroll	Payroll Fees	(119.00)	
PAYROLL	United States Treasury	Payroll Liabilites	(4,825.57)	
PAYROLL	John Hancock	401K Payments - John Hancock	(1,811.61)	
PAYROLL	Bastrop WCID No 2	HSA Payment	(269.23)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 02/28/2018 - 03/13/2018	(14,595.06)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 02/28/2018 - 03/13/2018	(1,238.91)	
PAYROLL	Alliance Payroll	Payroll Fees	(94.00)	
PAYROLL	United States Treasury	Payroll Liabilites	(4,850.77)	
PAYROLL	John Hancock	401K Payments - John Hancock	(1,773.26)	
PAYROLL	Bastrop WCID No 2	HSA Payment	(269.23)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 03/14/2018 - 03/27/2018	(14,975.22)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 03/14/2018 - 03/27/2018	(1,188.28)	
PAYROLL	Alliance Payroll	Payroll Fees	(94.00)	
PAYROLL	United States Treasury	Payroll Liabilites	(5,006.74)	
PAYROLL	Bastrop WCID No 2	HSA Payment	(269.23)	
PAYROLL	Alliance Payroll	401K Payments - John Hancock	(1,829.30)	
PAYROLL	John Hancock	Profit Sharing Payments - John Hancock	(18,688.33)	
PAYROLL	Bastrop WCID No 2	Payroll Fees	(506.38)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - Feb	(30,734.69)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW Pump Maintenance - Feb	(454.14)	

Cash Flow Report - Operating Water Account

As of March 31, 2018

Num	Name	Memo	Amount	Balance
Disbursements				
RCT/TRN	Bastrop WCID No 2	Transfer to Water Reserve Savings - Feb	(5,423.77)	(275,043.13)
Total Disbursements				<u>(275,043.13)</u>
BALANCE AS OF 03/31/2018				<u><u>\$266,335.19</u></u>

Cash Flow Report - TWDB WW Account

As of March 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2018				\$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 03/31/2018				\$572.00

Cash Flow Report - Standby Operating Account

As of March 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2018				\$132,586.71
Receipts				
	Accounts Receivable		1,727.83	
	Accounts Receivable - March CC Payments		855.00	
Total Receipts			2,582.83	2,582.83
Disbursements				
3914	Bastrop WCID No 2 Water	Due to Water	(2,132.89)	
Total Disbursements			(2,132.89)	(2,132.89)
BALANCE AS OF 03/31/2018				\$133,036.65

Cash Flow Report - Road Const Operating Account

As of March 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2018				\$462,982.07
Receipts				
	Transfer from Water - FEMA Payment		8,613.73	
	Accounts Receivable		140,323.93	
Total Receipts				148,937.66
Disbursements				
4764	Bastrop Tree Service, Inc.	Tree Removal	(4,600.00)	
4765	Matrix Printing Solutions	Postage	(2,546.25)	
4766	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Timoteo Luna	(817.95)	
4767	Bastrop WCID No 2 Water	Transfer to Water Fund	(30,165.72)	
4768	We Rent It	Equipment Rental	(1,567.79)	
4769	Andrews Kurth Kenyon LLP	Legal	(1,192.84)	
4770	Bastrop Sign Shop	Signs	(52.56)	
4771	BEFCO Engineering, Inc.	Engineering	(1,870.00)	
4772	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Bastrop County Trustees	(410.82)	
4773	Waller County Asphalt	Materials	(2,717.93)	
4774	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Jacob Jurkovic	(166.05)	
4775	McCreary, Veselka, Bragg & Allen PC	Legal Fees - March Sheriff Sale	(2,981.79)	
4776	Waller County Asphalt	Materials	(2,760.24)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(870.95)	
TRF	Bastrop WCID No 2 Standby	Feb CC Payments Due to Standby	(972.00)	
Total Disbursements				(53,692.89)
BALANCE AS OF 03/31/2018				\$558,226.84

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of February 28, 2018

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
FRONTIER BANK (XXXX1963)	01/09/2018	07/08/2018	1.00 %	150,000.00	Water
THIRD COAST BANK, SSB (XXXX8651)	01/09/2018	07/08/2018	1.20 %	150,000.00	Water
CADENCE BANK (XXXX8631)	01/05/2018	08/09/2018	1.20 %	150,000.00	Water
BUSINESS BANK OF TX, NA (XXXX425)	01/05/2018	09/06/2018	1.20 %	150,000.00	Water
CENTRAL BANK (XXXX0649)	01/05/2018	10/08/2018	1.25 %	150,000.00	Water
GREEN BANK (XXXX4260)	01/05/2018	11/05/2018	1.00 %	150,000.00	Water
FIRST NATIONAL BANK BASTR (XXXX4188)	11/18/2016	11/18/2018	1.05 %	153,053.21	Water
COMPASS BANK-PREMIER (XXXX4906)	01/05/2018	12/05/2018	1.28 %	150,000.00	Water
ICON BANK (XXXX3438)	01/05/2018	01/10/2019	1.25 %	150,000.00	Water
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		0.00 %	617,970.05	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX2781)	01/01/2017		0.25 %	10,188.33	WW-Pump Maint
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	139,981.05	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	344,595.95	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	70,763.15	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	61,083.34	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	37,190.62	Water Cap Improv
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	243,333.11	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,878,730.81	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	131,614.71	Standby Operating
Totals for Standby Fund:				\$131,614.71	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	70,026.33	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	462,982.07	Road Const Operating
Totals for Roads Fund:				\$533,008.40	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,543,353.92	

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of March 31, 2018

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
FRONTIER BANK (XXXX1963)	01/09/2018	07/08/2018	1.00 %	150,000.00	Water
THIRD COAST BANK, SSB (XXXX8651)	01/09/2018	07/08/2018	1.20 %	150,000.00	Water
CADENCE BANK (XXXX8631)	01/05/2018	08/09/2018	1.20 %	150,000.00	Water
BUSINESS BANK OF TX, NA (XXXX425)	01/05/2018	09/06/2018	1.20 %	150,000.00	Water
CENTRAL BANK (XXXX0649)	01/05/2018	10/08/2018	1.25 %	150,000.00	Water
GREEN BANK (XXXX4260)	01/05/2018	11/05/2018	1.00 %	150,000.00	Water
FIRST NATIONAL BANK BASTR (XXXX4188)	11/18/2016	11/18/2018	1.05 %	153,053.21	Water
COMPASS BANK-PREMIER (XXXX4906)	01/05/2018	12/05/2018	1.28 %	150,000.00	Water
ICON BANK (XXXX3438)	01/05/2018	01/10/2019	1.25 %	150,000.00	Water
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		0.00 %	618,427.35	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX2781)	01/01/2017		0.25 %	10,644.26	WW-Pump Maint
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	132,464.79	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	375,406.29	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	70,777.69	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	66,518.23	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	44,736.98	Water Cap Improv
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	266,335.19	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,938,935.99	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	133,036.65	Standby Operating
Totals for Standby Fund:				\$133,036.65	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	70,050.12	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	558,226.84	Road Const Operating
Totals for Roads Fund:				\$628,276.96	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,700,249.60	

**Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
March 2018**

	Mar 18	Budget	Jan - Mar 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	85,066	91,667	274,321	275,000	1,100,000
14115 · Water Late Charge Income	2,200	2,083	6,524	6,250	25,000
14120 · TV Tap Fees	24,000	15,000	62,400	45,000	180,000
14125 · Capital Reserve Fee	0	5,000	0	15,000	60,000
14130 · Water Line Bore	550	583	3,600	1,750	7,000
14135 · Water Line Extension	0	833	0	2,500	10,000
14140 · Backflow Inspections	0	500	0	1,500	6,000
14145 · Returned Check Fee	0	25	0	75	300
14148 · Pools	55	33	165	100	400
14150 · Maps Sold	36	25	48	75	300
14155 · Office Rents	275	375	825	1,125	4,500
14160 · Other Income-W	372	0	989	0	0
14170 · Reconnect Fee	900	833	2,500	2,500	10,000
14175 · Interest-W	56	292	225	875	3,500
14180 · Copies & Faxes	6	4	9	12	50
14185 · FEMA Payments	0	0	2,224	0	0
14190 · Irrigation Systems	0	25	0	75	300
Total Water-Revenue	113,516	117,279	353,830	351,838	1,407,350
Total Income	113,516	117,279	353,830	351,838	1,407,350
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	58,141	42,083	130,594	126,250	505,000
16100b · Over Time	2,458	1,500	4,693	4,500	18,000
16100c · Double Time	317	250	852	750	3,000
16100e · Holiday	4,372	1,833	10,364	5,500	22,000
16100f · Annual Leave	1,461	1,667	5,879	5,000	20,000
16100g · Sick	1,281	417	2,606	1,250	5,000
16100h · Personal Time	146	308	272	925	3,700
16100i · Bonus	0	1,667	10,000	5,000	20,000
16100k · FICA	5,052	3,000	12,402	9,000	36,000
16100l · 401K	0	167	881	500	2,000
16100m · Retirement-Life	19,815	6,583	22,825	19,750	79,000
16100n · SUTA	0	167	0	500	2,000
16100o · Longevity Pay	0	875	0	2,625	10,500
16100p · FUTA	73	0	368	0	0
16100q · On Call Pay	603	417	1,164	1,250	5,000
Total 16100 · Payroll	93,719	60,933	202,900	182,800	731,200
16110 · Health Insurance					
16110a · Insurance-Medical	11,467	11,300	26,757	33,900	135,600
16110b · Insurance-Dental	152	175	366	525	2,100
16110c · Insurance-Vision	121	133	283	400	1,600
16110d · HSA	208	150	485	450	1,800
16110e · Insurance-Life	460	292	1,321	875	3,500

**Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
March 2018**

	Mar 18	Budget	Jan - Mar 18	YTD Budget	Annual Budget
Total 16110 · Health Insurance	12,408	12,050	29,212	36,150	144,600
16117 · Payroll Service Fee	307	0	862	0	0
16118 · Hand Tools	39	167	1,452	500	2,000
16120 · Wellness Program	0	25	0	75	300
16121 · Uniforms-W	0	583	1,052	1,750	7,000
16122 · Mileage	99	83	312	250	1,000
16123 · Vehicle Usage	500	500	1,500	1,500	6,000
16124 · Admin Allocations	(12,787)	(7,917)	(38,822)	(23,750)	(95,000)
16125 · PPE Allocations	(11,692)	(8,667)	(28,292)	(26,000)	(104,000)
16125a · EOM Salary Reimburs from WW	(13,756)	(10,083)	(33,285)	(30,250)	(121,000)
16126 · Answering Service	190	333	570	1,000	4,000
16127 · Repairs-Contracted-W	0	417	0	1,250	5,000
16128 · Maint Agreement-Hand Held	0	150	0	450	1,800
16128a · Contracted Taps - Water	0	583	0	1,750	7,000
16129 · Maint Agreement-Incode-W	0	1,000	0	3,000	12,000
16130 · Office Equip Lease	1,262	1,000	3,787	3,000	12,000
16131 · Pest Control	0	25	0	75	300
16132 · Maint Agreement-Printer	0	83	0	250	1,000
16133a · Security Agreement	0	25	0	75	300
16135 · Garbage	76	125	228	375	1,500
16136 · Cleaning-Maint Building	0	83	0	250	1,000
16137 · Backflow Inspection	0	33	0	100	400
16138 · Chemicals-Chlorine	1,363	1,333	2,349	4,000	16,000
16138a · Contract Labor	1,150	417	1,150	1,250	5,000
16139 · Field Equip Rental-W	0	417	151	1,250	5,000
16140 · Fuel-W	1,120	792	2,838	2,375	9,500
16141 · Repairs & Maint-W	750	1,500	1,223	4,500	18,000
16142 · Materials-W	1,486	5,417	6,211	16,250	65,000
16144 · Safety Supplies-W	63	333	226	1,000	4,000
16145 · Damage Claims	20,000	83	44,183	250	1,000
16145a · Meter Maintenance	0	42	0	125	500
16146 · Water Samples	275	542	958	1,625	6,500
16147 · Repairs & Maint-Water Well	655	1,667	1,235	5,000	20,000
16149 · Computer-W	1,093	1,500	4,609	4,500	18,000
16150 · Depreciation-W	14,021	14,167	42,063	42,500	170,000
16151 · Dues & Subscriptions	0	67	0	200	800
16152 · Election Costs	0	417	0	1,250	5,000
16153 · Fax	0	8	3	25	100
16154 · Late Fees-W	0	125	123	375	1,500
16155 · Internet	0	167	0	500	2,000
16156 · Printing-W	379	417	2,135	1,250	5,000
16156a · Janitorial Supplies	0	17	0	50	200
16157 · Office Supplies-W	83	417	1,062	1,250	5,000
16158 · Misc-W	170	167	1,827	500	2,000
16159 · Medical-W	0	33	0	100	400
16160 · Misc Office-W	57	208	291	625	2,500
16161 · Pre-Employment Screening	3	5	3	15	60
16162 · Random Drug Screening	0	13	0	38	150
16163 · Postage	2	750	3,720	2,250	9,000
16164 · Public Notice	0	250	0	750	3,000
16165 · Telephone-W	945	500	2,870	1,500	6,000

**Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
March 2018**

	Mar 18	Budget	Jan - Mar 18	YTD Budget	Annual Budget
16166 · License-W	0	208	0	625	2,500
16166a · Advertising	0	42	0	125	500
16167 · Bank Fees-W	35	417	130	1,250	5,000
16169 · TCEQ Fees-W	0	667	0	2,000	8,000
16171 · CC Fees	1,473	1,417	4,112	4,250	17,000
16172 · Interest Bonds-W	2,361	2,333	7,084	7,000	28,000
16174 · Accounting-W	1,755	1,167	4,819	3,500	14,000
16175 · Appraiser	0	83	0	250	1,000
16176 · Audit-W	0	667	0	2,000	8,000
16177 · Engineering-W	0	250	3,388	750	3,000
16178 · Legal-W	0	833	2,913	2,500	10,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	1,375	5,500
16179b · Insurance-Vehicles-W	0	142	0	425	1,700
16179c · Insurance-Misc-W	0	17	0	50	200
16179d · Insurance-E&O-W	0	42	0	125	500
16179e · Insurance-Liability-W	0	75	0	225	900
16179f · Insurance-Bonding	50	25	50	75	300
16179g · Insurance-FSA	86	417	425	1,250	5,000
16179h · Insurance-WC-W	0	333	853	1,000	4,000
16179i · Insurance- Wells	0	458	0	1,375	5,500
Total 16179 · Insurance-W	136	1,967	1,328	5,900	23,600
16180 · Repairs-Bldg-W	0	167	0	500	2,000
16181 · Repairs-Equip-W	64	333	257	1,000	4,000
16182 · Repairs-Vehicles-W	240	500	1,330	1,500	6,000
16182a · Yard Maintenance-Mowing	0	250	0	750	3,000
16183 · Travel					
16183a · Travel-Air	0	38	0	113	450
16183b · Travel-Lodging	0	350	0	1,050	4,200
16183c · Travel-Meals	39	58	116	175	700
16183d · Travel-Rental Car	0	21	0	63	250
Total 16183 · Travel	39	467	116	1,400	5,600
16184 · Training-W	100	208	365	625	2,500
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	142	321	425	1,700
16185b · Electricity-Office Bldg	0	583	1,161	1,750	7,000
16185c · Electricity-Wells	0	4,167	5,856	12,500	50,000
16185d · Electricity-WW Lift Station	0	42	0	125	500
Total 16185 · Electricity	0	4,933	7,338	14,800	59,200
16186 · Water-Maint Bldg	0	142	274	425	1,700
16187 · Water-Office Bldg	0	142	468	425	1,700
16188 · Computer Supplies	16	42	32	125	500
16196 · Permits	0	100	0	300	1,200
16197 · Small Equipment Purchases	0	333	0	1,000	4,000
Total Water-Expense	120,199	100,968	294,657	302,902	1,211,610

**Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
March 2018**

	<u>Mar 18</u>	<u>Budget</u>	<u>Jan - Mar 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total Expense	120,199	100,968	294,657	302,902	1,211,610
Net Ordinary Income	(6,682)	16,312	59,173	48,935	195,740
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	5,000	102	15,000	60,000
17101 · Equipment-W	1,539	1,500	1,539	2,500	10,000
17102 · Meters-W	42,000	42,000	42,000	42,500	110,000
17104 · Software-W	44,418	30,000	44,418	30,000	30,000
17105 · Computer Replacement-W	0	417	0	1,250	5,000
17106 · Line Extension-W	31,918	30,000	48,093	40,000	60,000
17107 · Buildings-W	0	1,667	6,858	5,000	20,000
17108 · Water Line Improvements-W	0	2,500	1,726	7,500	30,000
17109 · Capital Outlay Culverts-W	3,600	10,000	4,066	30,000	120,000
17121 · Water Well Cap Improv-W	0	58,333	0	175,000	700,000
Total Capital Outlay-W	123,475	181,417	148,802	348,750	1,145,000
Total Other Expense	123,475	181,417	148,802	348,750	1,145,000
Net Other Income	(123,475)	(181,417)	(148,802)	(348,750)	(1,145,000)
Net Income	(130,157)	(165,105)	(89,629)	(299,815)	(949,260)

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
 March 2018

	Mar 18	Budget	Jan - Mar 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	56,067	56,250	166,790	168,750	675,000
14220 · WW Bore	850	583	2,550	1,750	7,000
14225 · WW Tap Fees	74,051	14,167	129,104	42,500	170,000
14230 · Pump Maintenance	492	417	1,472	1,250	5,000
14235 · Debt Service Reserve Fee	12,462	7,417	37,144	22,250	89,000
14275 · Interest-WW Reserve	23	25	70	75	300
14276 · Interest-WW	535	167	1,481	500	2,000
14280 · Other Income-WW	0	500	0	1,500	6,000
14285 · FEMA Payments-WW	0		0		
Total Wastewater-Revenue	144,479	79,525	338,612	238,575	954,300
Total Income	144,479	79,525	338,612	238,575	954,300
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	583	1,052	1,750	7,000
16222 · W/W Salary Allocations	13,756	10,083	33,285	30,250	121,000
16229 · Maint Agreement-Incode-WW	0	333	0	1,000	4,000
16233 · Lift Station Admin Service Fee	0	33	0	100	400
16239 · Field Equip Rental-WW	0	167	454	500	2,000
16240 · Fuel-WW	1,120	775	2,838	2,325	9,300
16241 · Repairs & Maint-WW	4,000	1,333	6,000	4,000	16,000
16242 · Materials-WW	2,017	2,917	7,046	8,750	35,000
16243 · Meter Testing-WW	150	17	150	50	200
16244 · Safety Supplies-WW	0	200	467	600	2,400
16247 · Repairs & Maint-Lift Stat-WW	2,000	500	2,928	1,500	6,000
16248 · Grinder Pump Repair-WW	0	1,667	6,205	5,000	20,000
16250 · Depreciation-WW	36,406	35,833	109,218	107,500	430,000
16251 · Tools	3	83	252	250	1,000
16257 · Office Supplies-WW	0	17	0	50	200
16258 · Misc-WW	0	50	0	150	600
16259 · Medical-WW	0	25	0	75	300
16260 · Op & Maint-City of Bastrop-WW	0	11,917	18,690	35,750	143,000
16265 · Telephone-WW	0	83	119	250	1,000
16266 · License-WW	0	50	346	150	600
16268 · Filing Fees-WW	0	33	300	100	400
16269 · TCEQ Fees-WW	0	267	0	800	3,200
16272 · Interest Bonds-WW	13,381	13,250	40,142	39,750	159,000
16274 · Accounting-WW	1,560	1,000	4,292	3,000	12,000
16276 · Audit-WW	0	750	0	2,250	9,000
16277 · Engineering-WW	0	250	0	750	3,000
16278 · Legal- WW	0	83	0	250	1,000

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
 March 2018

	Mar 18	Budget	Jan - Mar 18	YTD Budget	Annual Budget
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	250	0	750	3,000
16279b · Insurance-Vehicles-WW	0	150	0	450	1,800
16279c · Insurance-Misc-WW	0	42	0	125	500
16279d · Insurance-E&O-WW	0	42	0	125	500
16279e · Insurance-Liability-WW	0	75	0	225	900
16279h · Insurance-WC-WW	0	417	853	1,250	5,000
Total 16279 · Insurance-WW	0	975	853	2,925	11,700
16280 · Repairs-Bldg WW	0	167	0	500	2,000
16281 · Repairs-Equip-WW	0	250	192	750	3,000
16282 · Repairs-Vehicles-WW	118	333	730	1,000	4,000
16283 · Yard Maintenance-Mowing	0	208	0	625	2,500
16284 · Training-WW	0	83	0	250	1,000
16285 · Electricity-Lift Stations	0	417	677	1,250	5,000
16286 · Water-Lift Stations	0	167	269	500	2,000
16294 · Travel - Lodging	0	42	0	125	500
16295 · Travel - Meals	0	17	0	50	200
16296 · Travel - Rental Car	0	17	0	50	200
16297 · Small Equipment Purchaes-WW	0	83	0	250	1,000
Total Wastewater-Expense	74,511	85,058	236,504	255,175	1,020,700
Total Expense	74,511	85,058	236,504	255,175	1,020,700
Net Ordinary Income	69,968	(5,533)	102,108	(16,600)	(66,400)
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	2,500	102	7,500	30,000
17201 · Equipment-WW	0	250	0	750	3,000
17206 · WW Line Extensions-WW	0	833	0	2,500	10,000
17208 · Wastewater Improv-WW	0	2,083	0	6,250	25,000
17211 · Capital Outlay Grinder Pumps-WW	0	8,333	41,600	25,000	100,000
Total Capital Outlay-WW	0	14,000	41,702	42,000	168,000
Total Other Expense	0	14,000	41,702	42,000	168,000
Net Other Income	0	(14,000)	(41,702)	(42,000)	(168,000)
Net Income	69,968	(19,533)	60,406	(58,600)	(234,400)

Bastrop WCID No - Roads
Actual vs Budget-RC
 March 2018

	Mar 18	Budget	Jan - Mar 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	53,841	91,167	300,747	273,500	1,094,000
34215 · Assessments-Prior to 97	1,674	833	6,067	2,500	10,000
34220 · Late Fee	4,674	0	35,781	25,000	25,000
34225 · Late Fee- Prior	180	100	720	300	1,200
34235 · Lien Fees	6,518	2,083	15,621	6,250	25,000
34240 · Deed Admin Fee	4,188	100	9,508	300	1,200
34245 · Returned Check Fee	120	0	150	0	0
34250 · Filing Fees	0	250	0	750	3,000
34255 · Driveway	120	150	440	450	1,800
34265 · Attorney Fees	1,441	833	7,005	2,500	10,000
34270 · Allocation to Maintenance Fund	(11,964)	(13,667)	(27,532)	(41,000)	(164,000)
34274 · Admin Alloc to R/M 10%	0	908	0	2,725	10,900
34275 · Interest-RC	24	83	69	250	1,000
34280 · Sale of Real Property	0	500	0	1,500	6,000
Total Road Construction-Revenue	60,817	83,342	348,575	275,025	1,025,100
Total Income	60,817	83,342	348,575	275,025	1,025,100
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	11,692	8,667	28,292	26,000	104,000
36224 · Admin Allocations from Water-RC	12,379	7,917	36,532	23,750	95,000
36229 · Maint Agreement-Incode-RC	0	417	0	1,250	5,000
36239 · Field Equip Rental	0	125	225	375	1,500
36241 · Repair & Maint-RC	0	42	0	125	500
36242 · Materials-RC	0	0	7,641	0	0
36258 · Misc	59	417	471	1,250	5,000
36263 · Postage	0	750	2,246	2,250	9,000
36264 · Public Notices	0	0	0	0	0
36268 · Filing Fees	0	417	463	1,250	5,000
36270 · Bad Debt	0	7,000	0	21,000	84,000
36271 · CC Fees	688	500	3,160	1,500	6,000
36272 · Attorney Fees (County)	0	250	0	750	3,000
36274 · Accounting	1,073	708	2,899	2,125	8,500
36276 · Audit-RC	0	0	0	0	8,000
36277 · Engineering-RC	0	833	300	2,500	10,000
36278 · Legal-RC	3,706	417	10,996	1,250	5,000
36279 · Insurance					

Bastrop WCID No - Roads
Actual vs Budget-RC
March 2018

	<u>Mar 18</u>	<u>Budget</u>	<u>Jan - Mar 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
36279h · Insurance- WC	0	0	711	0	0
Total 36279 · Insurance	0	0	711	0	0
36280 · Other Professional Fees	0	83	0	250	1,000
36294 · Road Fees Written Off	0	1,417	0	4,250	17,000
36295 · Lien Fees Written Off	0	500	0	1,500	6,000
36296 · Road Late Fees Written Off	0	583	0	1,750	7,000
36297 · Road Prior Written Off	0	1,417	0	4,250	17,000
36298 · Attorney Fees Written Off	0	500	0	1,500	6,000
36299 · Standby Fees Written Off	0	125	0	375	1,500
36300 · Standby Late Fees Written Off	0	83	0	250	1,000
Total Road Construction-Expense	29,596	33,167	93,937	99,500	406,000
Total Expense	29,596	33,167	93,937	99,500	406,000
Net Ordinary Income	31,221	50,175	254,638	175,525	619,100
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	0	50,500	10,000	151,500	606,000
Total Road Construction-Capital	0	50,500	10,000	151,500	606,000
Total Other Expense	0	50,500	10,000	151,500	606,000
Net Other Income	0	(50,500)	(10,000)	(151,500)	(606,000)
Net Income	31,221	(325)	244,638	24,025	13,100

Bastrop WCID No - Roads
Actual vs Budget-RM
 March 2018

	<u>Mar 18</u>	<u>Budget</u>	<u>Jan - Mar 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	0	833	0	2,500	10,000
34160 · Other-RM	0	16,667	0	50,000	200,000
34165 · FEMA Payments	0	0	8,614	0	0
34176 · Transfer from Road Construction	0	13,667	0	41,000	164,000
34180 · Admin Allocaitons-RM	11,964	7,917	27,532	23,750	95,000
Total Road Maintenance-Revenue	<u>11,964</u>	<u>39,083</u>	<u>36,146</u>	<u>117,250</u>	<u>469,000</u>
Total Income	11,964	39,083	36,146	117,250	469,000
Expense					
Road Maintenance-Expense					
36127 · Repairs- Contracted-RM	165,736	151,667	278,143	195,000	260,000
36128 · Contract Labor- RM	0	5,000	0	15,000	60,000
36139 · Field Equipment Rental- RM	0	500	5,489	1,500	6,000
36141 · R&M-RM	0	83	0	250	1,000
36142 · Materials-RM	5,478	2,917	39,991	8,750	35,000
36144 · Safety Supplies-RM	0	17	0	50	200
36146 · Equip. Small	0	83	0	250	1,000
36147 · Permit Fees	0	42	0	125	500
36174 · Accounting	244	167	659	500	2,000
36176 · Audit-RM	0	0	0	0	4,000
36177 · Engineering-RM	0	1,667	4,835	5,000	20,000
36178 · Legal-RM	0	167	550	500	2,000
36179 · Insurance-WC-RM	0	0	426	0	0
Total Road Maintenance-Expense	<u>171,458</u>	<u>162,308</u>	<u>330,094</u>	<u>226,925</u>	<u>391,700</u>
Total Expense	171,458	162,308	330,094	226,925	391,700
Net Ordinary Income	<u>(159,495)</u>	<u>(123,225)</u>	<u>(293,948)</u>	<u>(109,675)</u>	<u>77,300</u>
Net Income	<u>(159,495)</u>	<u>(123,225)</u>	<u>(293,948)</u>	<u>(109,675)</u>	<u>77,300</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
March 2018

	<u>Mar 18</u>	<u>Budget</u>	<u>Jan - Mar 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	176	2,500	4,695	7,500	30,000
25400 · Pine Forest Standby-Prior	0	208	0	625	2,500
25500 · TV Standby	2,043	1,333	6,970	4,000	16,000
25600 · Late Fees	495	167	1,965	500	2,000
25700 · Lien Fees	45	67	195	200	800
25710 · Attorney Fees	0	25	0	75	300
Total Income	2,759	4,300	13,825	12,900	51,600
Expense					
27110 · Admin Allocations	409	792	2,290	2,375	9,500
27120 · Maint. Agreement- Incode	0	167	0	500	2,000
27130 · Office Supplies	0	25	66	75	300
27135 · Filing Fees	0	17	0	50	200
27140 · Postage	0	133	0	400	1,600
27155 · Miscellaneous Expense	0	25	0	75	300
27157 · Appraiser/Surveyor	0	250	0	750	3,000
27160 · Accounting	342	167	757	500	2,000
27170 · Audit	0	208	0	625	2,500
27180 · Engineering	0	333	0	1,000	4,000
27190 · Legal	0	0	4,438	0	0
Total Expense	751	2,117	7,551	6,350	25,400
Net Ordinary Income	2,008	2,183	6,274	6,550	26,200
Net Income	2,008	2,183	6,274	6,550	26,200

**Bastrop WCID No 2 - Water/Wastewater
Balance Sheet
As of March 31, 2018**

	Mar 31, 18
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	266,335.19
11220 · TWDB WW	572.00
Total Checking/Savings	266,907.19
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	29,089.91
11250 · Accounts Receivable - WW	12,210.97
Total Accounts Receivable	41,300.88
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,535,086.11
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	4,813.40
11172 · Due from RM-W	243.75
11173 · Due from RC-W	26,418.44
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,136,942.69
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	2,731,598.88
Total Current Assets	2,998,506.07
Fixed Assets	
11190 · Accumulated Depreciation-W	(2,982,247.00)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	4,777,548.49
11290 · Accumulated Depreciation-WW	(2,042,846.00)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,438,146.98
Total Fixed Assets	7,366,768.47
TOTAL ASSETS	10,365,274.54
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	105,053.04
Total Accounts Payable	105,053.04
Other Current Liabilities	
12140 · Accrued Salaries	17,092.67
12144 · FSA Employee Flexible Spending	1,098.48
12145 · Benefit Liability	(1,756.92)
12146 · Retirement Plan	2,171.30
12160 · Deposits	203,400.00
12170 · Due to TCEQ-W	1,290.46
12190 · Unclaimed Property	6,235.90
12270 · Due to TCEQ-WW	840.94

**Bastrop WCID No 2 - Water/Wastewater
Balance Sheet
As of March 31, 2018**

	Mar 31, 18
12280 · Bonds Payable-TWDB-WW	5,815,000.00
12281 · Bond Interest Payable	47,225.37
Total Other Current Liabilities	6,092,598.20
Total Current Liabilities	6,197,651.24
Total Liabilities	6,197,651.24
Equity	
13110 · Unrestricted Fund Balance-W	1,536,850.74
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.00
13220 · Unrestricted Fund Balance-WW	954,218.76
13240 · Capital Assets Fund Balance-WW	(193,791.00)
Net Income	(29,223.20)
Total Equity	4,167,623.30
TOTAL LIABILITIES & EQUITY	10,365,274.54

Bastrop WCID No - Roads
Balance Sheet
As of March 31, 2018

	Mar 31, 18
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	558,226.84
Total Checking/Savings	558,226.84
Other Current Assets	
31230 · Time Deposits-RC	70,050.12
31250 · Accounts Receivable-RC	2,221,886.26
31260 · Allowance for Doubtful-RC	(2,193,543.46)
Total Other Current Assets	98,392.92
Total Current Assets	656,619.76
TOTAL ASSETS	656,619.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	165,890.03
Total Accounts Payable	165,890.03
Other Current Liabilities	
32150 · Due to Water-RM	243.75
32250 · Due to Water-RC	26,418.44
Total Other Current Liabilities	26,662.19
Total Current Liabilities	192,552.22
Total Liabilities	192,552.22
Equity	
33130 · Fund Balance-RM	199,655.49
33220 · Fund Balance-RC	313,722.04
Net Income	(49,309.99)
Total Equity	464,067.54
TOTAL LIABILITIES & EQUITY	656,619.76

**Bastrop WCID No 2 - Standby
Balance Sheet
As of March 31, 2018**

	Mar 31, 18
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	133,036.65
Total Checking/Savings	133,036.65
Other Current Assets	
21500 · Accounts Receivable	532,910.65
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	24,376.74
Total Current Assets	157,413.39
TOTAL ASSETS	157,413.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	4,813.40
Total Other Current Liabilities	4,813.40
Total Current Liabilities	4,813.40
Total Liabilities	4,813.40
Equity	
23010 · Fund Balance	146,325.70
Net Income	6,274.29
Total Equity	152,599.99
TOTAL LIABILITIES & EQUITY	157,413.39

District Debt Service Payments

01/01/2018 - 12/31/2018

<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 06/01/2018						
Amegy Bank of Texas	2016	06/01/2018		0.00	94,450.75	94,450.75
		Total Due 06/01/2018		0.00	94,450.75	94,450.75
Debt Service Payment Due 12/01/2018						
Amegy Bank of Texas	2016	12/01/2018		245,000.00	94,450.75	339,450.75
		Total Due 12/01/2018		245,000.00	94,450.75	339,450.75
		District Total		\$245,000.00	\$188,901.50	\$433,901.50