



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

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

## **Bookkeeper's Report**

July 31, 2018

## Cash Flow Report - Operating Water Account

As of July 31, 2018

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 07/01/2018</b>				<b>\$111,306.52</b>
<b>Receipts</b>				
	Payment from Standby Fund		219.99	
	Payment from Road Fund		12,745.91	
	Payment from Road Fund		3,049.32	
	Transfer from WW Pump Maintenance to Checking to Close		12,069.76	
	Close W CD to Checking		150,740.63	
	Close W CD to Checking		150,887.67	
	Accounts Receivable-W		253,237.88	
	Accounts Receivable - Pump/TWDB Reserve		12,458.74	
	Interest Earned on Checking		31.69	
	Overpayment From Vendor		186.36	
<b>Total Receipts</b>				<b>595,627.95</b>
<b>Disbursements</b>				
21471	Spirit Financial Inc.	VOID: Consulting Fee	0.00	
21811	Alma Rodriguez.	Mileage Reimbursement	(85.02)	
21812	Bastrop WCID No 2	Petty Cash Replenish	(77.00)	
21813	Ferguson Enterprises, Inc. #1105	Maintenance	(14,110.97)	
21814	Herschap Company, LLC	Line Extension	(3,740.00)	
21815	Quill Corporation	Office Supplies	(522.93)	
21816	Time Warner Cable	Telephone/Internet	(156.20)	
21817	Ameriflex Business Solutions	FSA Purchases	(7.15)	
21818	AT&T	Telephone Expense - Lift Station	(111.84)	
21819	AT&T Mobility	Telephone Expense	(56.39)	
21820	Bastrop WCID No 2	Petty Cash Replenish	(38.68)	
21821	Card Service Center	Credit Card Expense	(2,215.40)	
21822	Coeus Networks	IT Support	(6,251.45)	
21823	Dental Select	Dental Insurance	(232.20)	
21824	DPC Industries, Inc.	Chemicals	(1,281.17)	
21825	Environmental Improvements, Inc	Grinder Pump Repair	(4,348.00)	
21826	Esquivel Enterprise	Supplies	(71.98)	
21827	Ferguson Enterprises, Inc. #1105	Maintenance	(2,194.54)	
21828	Gene Kruppa P.E.	GM Services	(3,163.58)	
21829	Grainger Inc	Repair & Maintenance	(492.09)	
21830	Johnson Lab & Supply Inc.	Materials & Maintenance	(925.14)	
21831	Lowe's Business Account	Materials	(837.84)	
21832	Matrix Imaging Solutions (C)	Printing	(334.08)	
21833	McCoy's Building Supply Corp	Materials	(519.50)	
21834	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,638.84)	
21835	Quill Corporation	Office Supplies	(264.42)	
21836	Tractor Supply Co	Materials	(267.43)	
21837	USABluebook	Materials & Maintenance	(305.60)	
21838	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
21839	Xerox Corporation	Office Leased Equipment	(397.20)	
21840	WJC Constructors, LLC	Capital Outlay - Culverts	(1,000.00)	
21841	973 Materials, LLC	Materials	(433.00)	
21842	Ameriflex Business Solutions	FSA Purchases	(4.37)	
21843	Ameriflex Business Solutions.	Insurance FSA Fees	(78.00)	
21844	Aqua Water Supply Corporation	Water Samples	(175.00)	
21845	B & B Auto Supply	Repairs	(79.68)	
21846	Barnard Tire & Auto	Maintenance & Repair	(456.98)	

## Cash Flow Report - Operating Water Account

As of July 31, 2018

Num	Name	Memo	Amount	Balance
<b>Disbursements</b>				
21847	Bastrop Copier	Office Supplies	(1,836.55)	
21848	Bastrop County Elections	Election	(3,879.83)	
21849	Bastrop WCID No 2 - W/W	WasteWater Service	(215.98)	
21850	Bastrop WCID No 2 - Water	Purchase Water Expense	(272.19)	
21851	Cintas Corporation #86	Uniforms	(1,060.19)	
21852	Coeus Networks	Computer Tech	(2,400.00)	
21853	Eagle Pest Control	Pest Control	(69.00)	
21854	Environmental Improvements, Inc	Grinder Pump Repair	(6,383.77)	
21855	Fast Med Urgent Care	Pre Employment Screening	(59.00)	
21856	Ferguson Enterprises, Inc. #1105	Maintenance & Materials	(5,591.80)	
21857	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
21858	Matrix Imaging Solutions (C)	Postage 3rd Party	(3,600.00)	
21859	McLean & Howard, LLP	Legal Fees	(3,625.00)	
21860	Pension Advisors, Inc.	Retirement - Life	(367.50)	
21861	Quill Corporation	Office Supplies	(149.18)	
21862	Smith Supply Company	Culvert	(2,141.85)	
21863	Spirit Financial Inc.	Consulting Fee	(150.00)	
21864	Tyler Technologies Inc	Maint Agreement Incode	(2,733.75)	
21865	WC of Texas LLC-C	Garbage Expense	(76.13)	
21866	Wex Bank	Fuel	(1,384.89)	
21867	Shirley Krajewski	Customer Deposit Refund	(79.48)	
21868	Stephen & Kathy Merrifield	Customer Deposit Refund	(109.19)	
21869	The Property Society	Customer Deposit Refund	(150.09)	
21870	William Dean Sitman	Customer Deposit Refund	(153.80)	
21871	Texas One Star Realty	Customer Deposit Refund	(146.83)	
21872	Albert & Mary Randon	Customer Deposit Refund	(220.12)	
21873	Michael Martin	Customer Deposit Refund	(13.80)	
21874	Rolando Martinez & Zulema Aguirre	Customer Deposit Refund	(43.23)	
21875	Amy Thomas	Customer Deposit Refund	(16.17)	
21876	Kelln & Tammie Hensley	Customer Deposit Refund	(27.24)	
21877	Maurine Weber & Gail Hurst	Customer Deposit Refund	(40.72)	
21878	Hernan Gonzalez	Customer Deposit Refund	(176.92)	
21879	Elizabeth & Carla D Boyd	Customer Deposit Refund	(134.35)	
21880	Sherry Hartsfield & Dara Musick	Customer Deposit Refund	(75.81)	
EFT	Bluebonnet Electric Coop	Ulility	(6,100.64)	
EFT	City of Bastrop	Purchase Sewer Service	(12,617.57)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(4,738.11)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,023.90)	
INT/SRV	Bastrop WCID No 2	Customer Charge Back Items	(93.14)	
INT/SRV	Bastrop WCID No 2	SubUser Admin Fees	(30.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 06/20/2018 - 07/03/2018	(13,253.53)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 07/04/2018 - 07/17/2018	(13,460.82)	
PAYROLL	John Hancock	401K Payments - John Hancock	(906.83)	
PAYROLL	John Hancock	401K Payments - John Hancock	(954.29)	
PAYROLL	Alliance Payroll	Payroll Fees	(206.90)	
PAYROLL	United States Treasury	Payroll Liabilites	(8,268.56)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - June	(30,734.69)	
RCT/TRN	Bastrop WCID No 2	Transfer to Water Reserve Savings - June	(5,423.77)	
<b>Total Disbursements</b>				(187,157.59)
<b>BALANCE AS OF 07/31/2018</b>				<b>\$519,776.88</b>

# Cash Flow Report - TWDB WW Account

As of July 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 07/01/2018				\$572.00
<b>Receipts</b>				
	No Receipts Activity		0.00	
<b>Total Receipts</b>				0.00
<b>Disbursements</b>				
	No Disbursements Activity		0.00	
<b>Total Disbursements</b>				0.00
BALANCE AS OF 07/31/2018				\$572.00

# Cash Flow Report - Standby Operating Account

As of July 31, 2018

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 07/01/2018</b>				<b>\$123,734.00</b>
<b>Receipts</b>				
	Accounts Receivable		690.00	
	Accounts Receivable		1,567.23	
<b>Total Receipts</b>				<b>2,257.23</b>
<b>Disbursements</b>				
3920	Bastrop WCID No 2 Water	Due to Water	(219.99)	
<b>Total Disbursements</b>				<b>(219.99)</b>
<b>BALANCE AS OF 07/31/2018</b>				<b>\$125,771.24</b>

## Cash Flow Report - Road Const Operating Account

As of July 31, 2018

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 07/01/2018</b>				<b>\$350,083.87</b>
<b>Receipts</b>				
	Accounts Receivable		56,453.24	
<b>Total Receipts</b>				<b>56,453.24</b>
<b>Disbursements</b>				
4824	Bastrop Tree Service, Inc.	Tree Removal	(950.00)	
4825	Buda Materials LLC	Tahitian Village Project - Pahihi Driver	(40,304.56)	
4826	Bastrop WCID No 2 Water	Water Bill 30-4281-02 (Parnham)	(39.31)	
4827	Buda Materials LLC	Maintenance	(56,792.94)	
4828	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Bastrop County Trustees	(116.97)	
4829	Bexar County Sheriff	Filing Fee - 423-5748 Cerna, Lazaro	(75.00)	
4830	Dallas County Constable PCT 1	Filing Fees - 786-21 Devooght, Rene	(80.00)	
4831	Maurice Cook, Bastrop County Sheriff	Filing fees - 785-21 Guy, Alvin	(75.00)	
4832	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Filing Fees	(1,857.64)	
4833	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees	(151.54)	
4834	Travis County Constable PCT 5	Filing Fees - 787-21 Timothy Li	(75.00)	
4835	Bexar County Sheriff	Filing Fee -786-21 Devooght, Rene	(75.00)	
4836	Dallas County Constable PCT 1	Filing Fees - 785-21 Guy, Alvin	(80.00)	
4837	Maurice Cook, Bastrop County Sheriff	Filing Fees - 786-21 Devooght Rene	(150.00)	
4838	Travis County Constable PCT 5	Filing Fees - 783-35 Michael Mayfield	(75.00)	
4839	Bexar County Sheriff	Filing Fee - 423-5746 Thompson, Janis	(75.00)	
4840	Maurice Cook, Bastrop County Sheriff	Filing Fees - 423-5746 Thompson, Janis	(75.00)	
4841	Maurice Cook, Bastrop County Sheriff	Filing Fees - 423-5748 Cerna, Lazaro	(150.00)	
4842	Travis County Constable PCT 5	Filing Fees - 423-5748 Cerna, Lazaro	(75.00)	
4843	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement & Salary	(12,745.91)	
4844	WJC Constructors, LLC	Capital Outlay	(131,526.00)	
4847	Bastrop WCID No 2 Water	Administrative Allocations	(3,049.32)	
4848	Buda Materials LLC	Tahitian Village Project - Pahihi Driver	(34,083.90)	
4849	McCreary, Veselka, Bragg & Allen PC	Legal Fees - June Sheriff Sale	(1,782.22)	
4850	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Mehmet Sahinoglu	(246.89)	
4851	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Filing Fees	(706.20)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(412.43)	
<b>Total Disbursements</b>				<b>(285,825.83)</b>
<b>BALANCE AS OF 07/31/2018</b>				<b>\$120,711.28</b>

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

**Account Balances**

As of July 31, 2018

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Fund: Water/Wastewater</b>					
<b>Certificates of Deposit</b>					
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
<b>Money Market Funds</b>					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		1.20 %	620,771.54	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	101,967.08	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	498,712.79	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	70,837.33	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	88,268.58	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	75,360.23	Water Cap Improv
<b>Checking Account(s)</b>					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	519,776.88	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
<b>Totals for Water/Wastewater Fund:</b>				<b>\$3,029,319.64</b>	
<b>Fund: Standby</b>					
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXX2687)			0.10 %	125,771.24	Standby Operating
<b>Totals for Standby Fund:</b>				<b>\$125,771.24</b>	
<b>Fund: Roads</b>					
<b>Money Market Funds</b>					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	70,143.83	Road Const MM
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXX2709)			0.10 %	120,711.28	Road Const Operating
<b>Totals for Roads Fund:</b>				<b>\$190,855.11</b>	
<b>Grand total for Bastrop County Water Control &amp; Improvement District No. 2:</b>				<b>\$3,345,945.99</b>	

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

	Jul 18	Budget	Jan - Jul 18	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Water-Revenue</b>					
14110 · TV Water Sales	117,788	91,667	709,261	641,667	1,100,000
14115 · Water Late Charge Income	3,147	2,083	19,909	14,583	25,000
14120 · TV Tap Fees	42,525	15,000	197,925	105,000	180,000
14125 · Capital Reserve Fee	0	5,000	0	35,000	60,000
14130 · Water Line Bore	4,100	583	25,000	4,083	7,000
14135 · Water Line Extension	0	833	0	5,833	10,000
14140 · Backflow Inspections	0	500	600	3,500	6,000
14145 · Returned Check Fee	0	25	0	175	300
14148 · Pools	55	33	385	233	400
14150 · Maps Sold	12	25	144	175	300
14155 · Office Rents	275	375	1,925	2,625	4,500
14160 · Other Income-W	65	0	12,225	0	0
14170 · Reconnect Fee	1,150	833	6,250	5,833	10,000
14175 · Interest-W	1,708	292	2,103	2,042	3,500
14180 · Copies & Faxes	0	4	9	29	50
14185 · FEMA Payments	0	0	2,224	0	0
14190 · Irrigation Systems	0	25	0	175	300
<b>Total Water-Revenue</b>	<b>170,825</b>	<b>117,279</b>	<b>977,960</b>	<b>820,954</b>	<b>1,407,350</b>
<b>Total Income</b>	<b>170,825</b>	<b>117,279</b>	<b>977,960</b>	<b>820,954</b>	<b>1,407,350</b>
<b>Expense</b>					
<b>Water-Expense</b>					
<b>16100 · Payroll</b>					
16100a · Salaries	29,854	42,083	270,808	294,583	505,000
16100b · Over Time	1,254	1,500	10,174	10,500	18,000
16100c · Double Time	141	250	1,432	1,750	3,000
16100e · Holiday	1,744	1,833	16,374	12,833	22,000
16100f · Annual Leave	3,428	1,667	12,411	11,667	20,000
16100g · Sick	350	417	6,466	2,917	5,000
16100h · Personal Time	0	308	657	2,158	3,700
16100i · Bonus	0	1,667	10,000	11,667	20,000
16100j · Moving	0	0	(1,756)	0	0
16100k · FICA	2,790	3,000	24,539	21,000	36,000
16100l · 401K	0	167	500	1,167	2,000
16100m · Retirement-Life	3,307	1,727	104,954	70,364	79,000
16100n · SUTA	0	167	0	1,167	2,000
16100o · Longevity Pay	0	875	0	6,125	10,500
16100p · FUTA	13	0	400	0	0
16100q · On Call Pay	381	417	2,665	2,917	5,000
<b>Total 16100 · Payroll</b>	<b>43,262</b>	<b>56,077</b>	<b>459,623</b>	<b>450,814</b>	<b>731,200</b>
<b>16110 · Health Insurance</b>					
16110a · Insurance-Medical	6,326	11,300	55,358	79,100	135,600
16110b · Insurance-Dental	350	175	1,335	1,225	2,100
16110c · Insurance-Vision	64	133	581	933	1,600
16110d · HSA	0	150	900	1,050	1,800



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

	Jul 18	Budget	Jan - Jul 18	YTD Budget	Annual Budget
<b>16110e · Insurance-Life</b>	373	292	3,103	2,042	3,500
<b>Total 16110 · Health Insurance</b>	7,113	12,050	61,277	84,350	144,600
<b>16117 · Payroll Service Fee</b>	207	0	1,704	0	0
<b>16118 · Hand Tools</b>	17	167	2,929	1,167	2,000
<b>16120 · Wellness Program</b>	0	25	0	175	300
<b>16121 · Uniforms-W</b>	0	583	3,424	4,083	7,000
<b>16122 · Mileage</b>	483	83	1,503	583	1,000
<b>16123 · Vehicle Usage</b>	0	500	2,508	3,500	6,000
<b>16124 · Admin Allocations</b>	(4,673)	(7,917)	(56,471)	(55,417)	(95,000)
<b>16125 · PPE Allocations</b>	(6,316)	(8,667)	(56,294)	(60,667)	(104,000)
<b>16125a · EOM Salary Reimburs from WW</b>	(7,430)	(10,083)	(66,228)	(70,583)	(121,000)
<b>16126 · Answering Service</b>	190	333	1,330	2,333	4,000
<b>16127 · Repairs-Contracted-W</b>	0	417	900	2,917	5,000
<b>16128 · Maint Agreement-Hand Held</b>	0	150	1,560	1,050	1,800
<b>16128a · Contracted Taps - Water</b>	0	583	0	4,083	7,000
<b>16129 · Maint Agreement-Incode-W</b>	5,766	1,000	7,552	7,000	12,000
<b>16130 · Office Equip Lease</b>	877	1,000	8,451	7,000	12,000
<b>16131 · Pest Control</b>	0	25	69	175	300
<b>16132 · Maint Agreement-Printer</b>	0	83	0	583	1,000
<b>16133a · Security Agreement</b>	0	25	0	175	300
<b>16135 · Garbage</b>	76	125	533	875	1,500
<b>16136 · Cleaning-Maint Building</b>	0	83	0	583	1,000
<b>16137 · Backflow Inspection</b>	0	33	0	233	400
<b>16138 · Chemicals-Chlorine</b>	1,455	1,333	7,550	9,333	16,000
<b>16138a · Contract Labor</b>	0	417	1,150	2,917	5,000
<b>16139 · Field Equip Rental-W</b>	0	417	4,080	2,917	5,000
<b>16140 · Fuel-W</b>	0	792	5,376	5,542	9,500
<b>16141 · Repairs &amp; Maint-W</b>	0	1,500	2,383	10,500	18,000
<b>16142 · Materials-W</b>	10,287	5,417	32,755	37,917	65,000
<b>16144 · Safety Supplies-W</b>	64	333	1,587	2,333	4,000
<b>16145 · Damage Claims</b>	0	83	43,883	583	1,000
<b>16145a · Meter Maintenance</b>	0	42	0	292	500
<b>16146 · Water Samples</b>	850	542	3,447	3,792	6,500
<b>16147 · Repairs &amp; Maint-Water Well</b>	850	1,667	9,951	11,667	20,000
<b>16149 · Computer-W</b>	5,320	1,500	14,832	10,500	18,000
<b>16150 · Depreciation-W</b>	16,764	14,167	117,347	99,167	170,000
<b>16151 · Dues &amp; Subscriptions</b>	0	67	0	467	800
<b>16152 · Election Costs</b>	0	417	1,940	2,917	5,000
<b>16153 · Fax</b>	0	8	3	58	100
<b>16154 · Late Fees-W</b>	0	125	123	875	1,500
<b>16155 · Internet</b>	0	167	0	1,167	2,000
<b>16156 · Printing-W</b>	540	417	6,031	2,917	5,000
<b>16156a · Janitorial Supplies</b>	0	17	0	117	200
<b>16157 · Office Supplies-W</b>	149	417	2,344	2,917	5,000
<b>16158 · Misc-W</b>	90	167	2,667	1,167	2,000
<b>16159 · Medical-W</b>	0	33	0	233	400
<b>16160 · Misc Office-W</b>	72	208	1,272	1,458	2,500
<b>16161 · Pre-Employment Screening</b>	0	5	66	35	60
<b>16162 · Random Drug Screening</b>	0	13	0	88	150
<b>16163 · Postage</b>	42	750	7,659	5,250	9,000

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

	Jul 18	Budget	Jan - Jul 18	YTD Budget	Annual Budget
16164 · Public Notice	0	250	1,862	1,750	3,000
16165 · Telephone-W	493	500	5,552	3,500	6,000
16166 · License-W	0	208	283	1,458	2,500
16166a · Advertising	0	42	0	292	500
16167 · Bank Fees-W	30	417	265	2,917	5,000
16169 · TCEQ Fees-W	0	667	0	4,667	8,000
16171 · CC Fees	2,024	1,417	17,654	9,917	17,000
16172 · Interest Bonds-W	2,361	2,333	16,529	16,333	28,000
16174 · Accounting-W	1,395	1,167	10,093	8,167	14,000
16175 · Appraiser	0	83	0	583	1,000
16176 · Audit-W	0	667	9,000	4,667	8,000
16177 · Engineering-W	0	250	12,480	1,750	3,000
16178 · Legal-W	0	833	16,531	5,833	10,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	3,208	5,500
16179b · Insurance-Vehicles-W	0	142	0	992	1,700
16179c · Insurance-Misc-W	0	17	0	117	200
16179d · Insurance-E&O-W	0	42	0	292	500
16179e · Insurance-Liability-W	0	75	0	525	900
16179f · Insurance-Bonding	785	25	835	175	300
16179g · Insurance-FSA	200	417	1,088	2,917	5,000
16179h · Insurance-WC-W	0	333	853	2,333	4,000
16179i · Insurance- Wells	0	458	0	3,208	5,500
<b>Total 16179 · Insurance-W</b>	<b>985</b>	<b>1,967</b>	<b>2,776</b>	<b>13,767</b>	<b>23,600</b>
16180 · Repairs-Bldg-W	0	167	0	1,167	2,000
16181 · Repairs-Equip-W	75	333	362	2,333	4,000
16182 · Repairs-Vehicles-W	0	500	1,945	3,500	6,000
16182a · Yard Maintenance-Mowing	0	250	0	1,750	3,000
16183 · Travel					
16183a · Travel-Air	0	38	0	263	450
16183b · Travel-Lodging	201	350	201	2,450	4,200
16183c · Travel-Meals	189	58	398	408	700
16183d · Travel-Rental Car	0	21	0	146	250
<b>Total 16183 · Travel</b>	<b>390</b>	<b>467</b>	<b>599</b>	<b>3,267</b>	<b>5,600</b>
16184 · Training-W	0	208	1,015	1,458	2,500
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	142	1,071	992	1,700
16185b · Electricity-Office Bldg	0	583	2,889	4,083	7,000
16185c · Electricity-Wells	0	4,167	20,688	29,167	50,000
16185d · Electricity-WW Lift Station	0	42	722	292	500
<b>Total 16185 · Electricity</b>	<b>0</b>	<b>4,933</b>	<b>25,369</b>	<b>34,533</b>	<b>59,200</b>
16186 · Water-Maint Bldg	0	142	827	992	1,700
16187 · Water-Office Bldg	0	142	1,016	992	1,700
16188 · Computer Supplies	66	42	6,189	292	500
16196 · Permits	0	100	0	700	1,200
16197 · Small Equipment Purchases	0	333	0	2,333	4,000

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

	<u>Jul 18</u>	<u>Budget</u>	<u>Jan - Jul 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Total Water-Expense</b>	83,874	96,111	771,160	731,053	1,211,610
<b>Total Expense</b>	83,874	96,111	771,160	731,053	1,211,610
<b>Net Ordinary Income</b>	86,951	21,168	206,800	89,902	195,740
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Capital Outlay-W</b>					
<b>17100 · Vehicles-W</b>	0	3,000	31,573	48,000	60,000
<b>17101 · Equipment-W</b>	0	833	1,539	5,833	10,000
<b>17102 · Meters-W</b>	0	7,500	84,000	72,500	110,000
<b>17104 · Software-W</b>	0	0	47,418	30,000	30,000
<b>17105 · Computer Replacement-W</b>	0	417	0	2,917	5,000
<b>17106 · Line Extension-W</b>	0	0	51,093	50,000	60,000
<b>17107 · Buildings-W</b>	0	1,667	6,858	11,667	20,000
<b>17108 · Water Line Improvements-W</b>	2,250	2,500	12,024	17,500	30,000
<b>17109 · Capital Outlay Culverts-W</b>	9,197	10,000	49,564	80,000	120,000
<b>17121 · Water Well Cap Improv-W</b>	0	58,333	0	408,333	700,000
<b>Total Capital Outlay-W</b>	11,447	84,250	284,067	726,750	1,145,000
<b>Total Other Expense</b>	11,447	84,250	284,067	726,750	1,145,000
<b>Net Other Income</b>	(11,447)	(84,250)	(284,067)	(726,750)	(1,145,000)
<b>Net Income</b>	<b>75,504</b>	<b>(63,082)</b>	<b>(77,268)</b>	<b>(636,848)</b>	<b>(949,260)</b>

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

	Jul 18	Budget	Jan - Jul 18	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Wastewater-Revenue</b>					
14215 · WW Fees	57,743	56,250	397,012	393,750	675,000
14220 · WW Bore	850	583	6,700	4,083	7,000
14225 · WW Tap Fees	23,042	14,167	264,282	99,167	170,000
14230 · Pump Maintenance	513	417	3,400	2,917	5,000
14235 · Debt Service Reserve Fee	12,703	7,417	87,522	51,917	89,000
14275 · Interest-WW Reserve	22	25	152	175	300
14276 · Interest-WW	731	167	4,198	1,167	2,000
14280 · Other Income-WW	0	500	0	3,500	6,000
<b>Total Wastewater-Revenue</b>	<b>95,604</b>	<b>79,525</b>	<b>763,266</b>	<b>556,675</b>	<b>954,300</b>
<b>Total Income</b>	<b>95,604</b>	<b>79,525</b>	<b>763,266</b>	<b>556,675</b>	<b>954,300</b>
<b>Expense</b>					
<b>Wastewater-Expense</b>					
16221 · Uniforms-WW	0	583	3,054	4,083	7,000
16222 · W/W Salary Allocations	7,430	10,083	66,228	70,583	121,000
16229 · Maint Agreement-Incode-WW	1,730	333	2,171	2,333	4,000
16233 · Lift Station Admin Service Fee	0	33	1,150	233	400
16239 · Field Equip Rental-WW	0	167	5,418	1,167	2,000
16240 · Fuel-WW	0	775	5,376	5,425	9,300
16241 · Repairs & Maint-WW	0	1,333	10,681	9,333	16,000
16242 · Materials-WW	653	2,917	24,670	20,417	35,000
16243 · Meter Testing-WW	0	17	150	117	200
16244 · Safety Supplies-WW	0	200	1,200	1,400	2,400
16247 · Repairs & Maint-Lift Stat-WW	888	500	4,749	3,500	6,000
16248 · Grinder Pump Repair-WW	0	10,000	17,613	20,000	20,000
16250 · Depreciation-WW	37,347	35,833	261,431	250,833	430,000
16251 · Tools	0	83	2,067	583	1,000
16257 · Office Supplies-WW	0	17	0	117	200
16258 · Misc-WW	0	50	0	350	600
16259 · Medical-WW	0	25	300	175	300
16260 · Op & Maint-City of Bastrop-WW	12,618	11,917	106,415	83,417	143,000
16265 · Telephone-WW	0	83	119	583	1,000
16266 · License-WW	0	50	346	350	600
16268 · Filing Fees-WW	0	33	882	233	400
16269 · TCEQ Fees-WW	0	267	0	1,867	3,200
16272 · Interest Bonds-WW	13,381	13,250	93,664	92,750	159,000
16274 · Accounting-WW	1,240	1,000	8,980	7,000	12,000
16276 · Audit-WW	0	750	8,000	5,250	9,000
16277 · Engineering-WW	0	250	315	1,750	3,000
16278 · Legal- WW	0	83	0	583	1,000
16279 · Insurance-WW					

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

	Jul 18	Budget	Jan - Jul 18	YTD Budget	Annual Budget
16279a · Insurance-Property-WW	0	250	0	1,750	3,000
16279b · Insurance-Vehicles-WW	0	150	0	1,050	1,800
16279c · Insurance-Misc-WW	0	42	0	292	500
16279d · Insurance-E&O-WW	0	42	0	292	500
16279e · Insurance-Liability-WW	0	75	0	525	900
16279h · Insurance-WC-WW	0	417	853	2,917	5,000
<b>Total 16279 · Insurance-WW</b>	<b>0</b>	<b>975</b>	<b>853</b>	<b>6,825</b>	<b>11,700</b>
16280 · Repairs-Bldg WW	0	167	0	1,167	2,000
16281 · Repairs-Equip-WW	0	250	216	1,750	3,000
16282 · Repairs-Vehicles-WW	75	333	1,355	2,333	4,000
16283 · Yard Maintenance-Mowing	0	208	0	1,458	2,500
16284 · Training-WW	0	83	0	583	1,000
16285 · Electricity-Lift Stations	0	417	1,346	2,917	5,000
16286 · Water-Lift Stations	0	167	954	1,167	2,000
16294 · Travel - Lodging	0	42	0	292	500
16295 · Travel - Meals	0	17	0	117	200
16296 · Travel - Rental Car	0	17	0	117	200
16297 · Small Equipment Purchaes-WW	0	83	0	583	1,000
<b>Total Wastewater-Expense</b>	<b>75,362</b>	<b>93,392</b>	<b>629,701</b>	<b>603,742</b>	<b>1,020,700</b>
<b>Total Expense</b>	<b>75,362</b>	<b>93,392</b>	<b>629,701</b>	<b>603,742</b>	<b>1,020,700</b>
<b>Net Ordinary Income</b>	<b>20,242</b>	<b>(13,867)</b>	<b>133,565</b>	<b>(47,067)</b>	<b>(66,400)</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Capital Outlay-WW</b>					
17200 · Vehicles-WW	0	0	31,573	30,000	30,000
17201 · Equipment-WW	0	250	0	1,750	3,000
17206 · WW Line Extensions-WW	0	833	0	5,833	10,000
17208 · Wastewater Improv-WW	0	2,083	0	14,583	25,000
17211 · Capital Outlay Grinder Pumps-WW	0	8,333	127,062	75,000	100,000
<b>Total Capital Outlay-WW</b>	<b>0</b>	<b>11,500</b>	<b>158,635</b>	<b>127,167</b>	<b>168,000</b>
<b>Total Other Expense</b>	<b>0</b>	<b>11,500</b>	<b>158,635</b>	<b>127,167</b>	<b>168,000</b>
<b>Net Other Income</b>	<b>0</b>	<b>(11,500)</b>	<b>(158,635)</b>	<b>(127,167)</b>	<b>(168,000)</b>
<b>Net Income</b>	<b>20,242</b>	<b>(25,367)</b>	<b>(25,069)</b>	<b>(174,233)</b>	<b>(234,400)</b>

**Bastrop WCID No - Roads  
Actual vs Budget-RC  
July 2018**

	Jul 18	Budget	Jan - Jul 18	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Construction-Revenue</b>					
34210 · Assessments	91,435	91,167	654,112	638,167	1,094,000
34215 · Assessments-Prior to 97	870	833	9,341	5,833	10,000
34220 · Late Fee	4,447	0	50,560	25,000	25,000
34225 · Late Fee- Prior	90	100	1,185	700	1,200
34235 · Lien Fees	2,583	2,083	24,162	14,583	25,000
34240 · Deed Admin Fee	0	100	23,239	700	1,200
34245 · Returned Check Fee	(207)	0	(471)	0	0
34250 · Filing Fees	83	250	107	1,750	3,000
34255 · Driveway	440	150	1,680	1,050	1,800
34260 · Other Income-RC	0	0	870	0	0
34265 · Attorney Fees	3,480	833	13,935	5,833	10,000
34270 · Allocation to Maintenance Fund	(13,666)	(13,667)	(95,662)	(95,667)	(164,000)
34274 · Admin Alloc to R/M 10%	0	908	0	6,358	10,900
34275 · Interest-RC	24	83	163	583	1,000
34280 · Sale of Real Property	0	500	0	3,500	6,000
<b>Total Road Construction-Revenue</b>	<b>89,579</b>	<b>83,342</b>	<b>683,220</b>	<b>608,392</b>	<b>1,025,100</b>
<b>Total Income</b>	<b>89,579</b>	<b>83,342</b>	<b>683,220</b>	<b>608,392</b>	<b>1,025,100</b>
<b>Expense</b>					
<b>Road Construction-Expense</b>					
36210 · Salary Allocations from Water	6,316	8,667	56,294	60,667	104,000
36224 · Admin Allocations from Water-RC	4,300	7,917	53,087	55,417	95,000
36229 · Maint Agreement-Incode-RC	2,883	417	4,634	2,917	5,000
36239 · Field Equip Rental	0	125	225	875	1,500
36241 · Repair & Maint-RC	0	42	0	292	500
36242 · Materials-RC	0	0	11,116	0	0
36245 · Damage Claims	0	0	24	0	0
36258 · Misc	0	417	2,779	2,917	5,000
36263 · Postage	0	750	2,359	5,250	9,000
36264 · Public Notices	0	0	0	0	0
36268 · Filing Fees	75	417	2,150	2,917	5,000
36270 · Bad Debt	0	7,000	0	49,000	84,000
36271 · CC Fees	112	500	3,664	3,500	6,000
36272 · Attorney Fees (County)	0	250	0	1,750	3,000
36274 · Accounting	853	708	6,122	4,958	8,500
36276 · Audit-RC	0	0	5,500	8,000	8,000
36277 · Engineering-RC	0	833	7,815	5,833	10,000
36278 · Legal-RC	1,734	417	24,129	2,917	5,000
36279 · Insurance					
36279h · Insurance- WC	0	0	711	0	0

**Bastrop WCID No - Roads  
Actual vs Budget-RC  
July 2018**

	<u>Jul 18</u>	<u>Budget</u>	<u>Jan - Jul 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Total 36279 · Insurance</b>	0	0	711	0	0
<b>36280 · Other Professional Fees</b>	0	83	0	583	1,000
<b>36294 · Road Fees Written Off</b>	15,967	1,417	26,100	9,917	17,000
<b>36295 · Lien Fees Written Off</b>	3,690	500	5,805	3,500	6,000
<b>36296 · Road Late Fees Written Off</b>	4,712	583	7,509	4,083	7,000
<b>36297 · Road Prior Written Off</b>	10,642	7,083	19,398	15,583	17,000
<b>36298 · Attorney Fees Written Off</b>	6,327	500	9,703	3,500	6,000
<b>36299 · Standby Fees Written Off</b>	600	125	1,140	875	1,500
<b>36300 · Standby Late Fees Written Off</b>	270	83	540	583	1,000
<b>Total Road Construction-Expense</b>	58,481	38,833	250,802	245,833	406,000
<b>Total Expense</b>	58,481	38,833	250,802	245,833	406,000
<b>Net Ordinary Income</b>	31,097	44,508	432,418	362,558	619,100
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Road Construction-Capital</b>					
<b>37285 · Capital Outlay-RC</b>	165,215	50,500	323,406	353,500	606,000
<b>Total Road Construction-Capital</b>	165,215	50,500	323,406	353,500	606,000
<b>Total Other Expense</b>	165,215	50,500	323,406	353,500	606,000
<b>Net Other Income</b>	(165,215)	(50,500)	(323,406)	(353,500)	(606,000)
<b>Net Income</b>	<b>(134,118)</b>	<b>(5,992)</b>	<b>109,012</b>	<b>9,058</b>	<b>13,100</b>

**Bastrop WCID No - Roads**  
**Actual vs Budget-RM**  
**July 2018**

	<u>Jul 18</u>	<u>Budget</u>	<u>Jan - Jul 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Maintenance-Revenue</b>					
<b>34110 · Donations</b>	0	833	0	5,833	10,000
<b>34160 · Other-RM</b>	0	16,667	0	116,667	200,000
<b>34165 · FEMA Payments</b>	0	0	8,614	0	0
<b>34176 · Transfer from Road Construction</b>	13,666	13,667	95,662	95,667	164,000
<b>34180 · Admin Allocaitons-RM</b>	0	7,917	0	55,417	95,000
<b>Total Road Maintenance-Revenue</b>	<u>13,666</u>	<u>39,083</u>	<u>104,276</u>	<u>273,583</u>	<u>469,000</u>
<b>Total Income</b>	13,666	39,083	104,276	273,583	469,000
<b>Expense</b>					
<b>Road Maintenance-Expense</b>					
<b>36127 · Repairs- Contracted-RM</b>	0	0	349,181	260,000	260,000
<b>36128 · Contract Labor- RM</b>	0	5,000	0	35,000	60,000
<b>36139 · Field Equipment Rental- RM</b>	0	500	10,922	3,500	6,000
<b>36141 · R&amp;M-RM</b>	15,243	83	15,243	583	1,000
<b>36142 · Materials-RM</b>	0	2,917	67,270	20,417	35,000
<b>36144 · Safety Supplies-RM</b>	0	17	0	117	200
<b>36146 · Equip. Small</b>	0	83	0	583	1,000
<b>36147 · Permit Fees</b>	0	42	0	292	500
<b>36174 · Accounting</b>	194	167	1,391	1,167	2,000
<b>36176 · Audit-RM</b>	0	0	1,250	4,000	4,000
<b>36177 · Engineering-RM</b>	0	1,667	7,530	11,667	20,000
<b>36178 · Legal-RM</b>	0	167	700	1,167	2,000
<b>36179 · Insurance-WC-RM</b>	0	0	426	0	0
<b>Total Road Maintenance-Expense</b>	<u>15,437</u>	<u>10,642</u>	<u>453,914</u>	<u>338,492</u>	<u>391,700</u>
<b>Total Expense</b>	<u>15,437</u>	<u>10,642</u>	<u>453,914</u>	<u>338,492</u>	<u>391,700</u>
<b>Net Ordinary Income</b>	<u>(1,771)</u>	<u>28,442</u>	<u>(349,639)</u>	<u>(64,908)</u>	<u>77,300</u>
<b>Net Income</b>	<u><b>(1,771)</b></u>	<u><b>28,442</b></u>	<u><b>(349,639)</b></u>	<u><b>(64,908)</b></u>	<u><b>77,300</b></u>



**Bastrop WCID No 2 - Standby**  
**Actual vs Budget**  
**July 2018**

	<u>Jul 18</u>	<u>Budget</u>	<u>Jan - Jul 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>25300 · Pine Forest Standby</b>	0	2,500	5,085	17,500	30,000
<b>25400 · Pine Forest Standby-Prior</b>	0	208	0	1,458	2,500
<b>25500 · TV Standby</b>	1,867	1,333	10,011	9,333	16,000
<b>25600 · Late Fees</b>	390	167	3,015	1,167	2,000
<b>25700 · Lien Fees</b>	0	67	240	467	800
<b>25710 · Attorney Fees</b>	0	25	6,444	175	300
<b>Total Income</b>	<u>2,257</u>	<u>4,300</u>	<u>24,795</u>	<u>30,100</u>	<u>51,600</u>
<b>Expense</b>					
<b>27110 · Admin Allocations</b>	373	792	3,384	5,542	9,500
<b>27120 · Maint. Agreement- Incode</b>	577	167	577	1,167	2,000
<b>27130 · Office Supplies</b>	0	25	66	175	300
<b>27135 · Filing Fees</b>	0	17	0	117	200
<b>27140 · Postage</b>	0	133	0	933	1,600
<b>27155 · Miscellaneous Expense</b>	0	25	0	175	300
<b>27157 · Appraiser/Surveyor</b>	0	250	0	1,750	3,000
<b>27160 · Accounting</b>	194	167	1,490	1,167	2,000
<b>27170 · Audit</b>	0	208	1,250	1,458	2,500
<b>27180 · Engineering</b>	0	333	0	2,333	4,000
<b>27190 · Legal</b>	0	0	4,438	0	0
<b>Total Expense</b>	<u>1,144</u>	<u>2,117</u>	<u>11,204</u>	<u>14,817</u>	<u>25,400</u>
<b>Net Ordinary Income</b>	1,113	2,183	13,591	15,283	26,200
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>27195 · Drainage</b>	0	0	5,558	0	0
<b>Total Other Expense</b>	0	0	5,558	0	0
<b>Net Other Income</b>	0	0	(5,558)	0	0
<b>Net Income</b>	<u><u>1,113</u></u>	<u><u>2,183</u></u>	<u><u>8,033</u></u>	<u><u>15,283</u></u>	<u><u>26,200</u></u>

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

**Balance Sheet**

As of July 31, 2018

	<b>Jul 31, 18</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11110 · Operating - Water	519,776.88
11220 · TWDB WW	572.00
<hr/>	
<b>Total Checking/Savings</b>	520,348.88
<b>Other Current Assets</b>	
<b>Accounts Receivable</b>	
11150 · Accounts Receivable-W	28,047.89
11250 · Accounts Receivable - WW	10,121.32
<hr/>	
<b>Total Accounts Receivable</b>	38,169.21
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,287,519.35
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	1,143.82
11172 · Due from RM-W	936.62
11173 · Due from RC-W	27,174.44
11180 · Utility Deposits-W	920.00
11185 · Due from Others	1,756.00
11230 · Time Deposits-WW	1,221,451.41
11260 · Allowance for Doubtful-WW	(4,414.45)
<hr/>	
<b>Total Other Current Assets</b>	2,564,944.46
<hr/>	
<b>Total Current Assets</b>	3,085,293.34
<b>Fixed Assets</b>	
11190 · Accumulated Depreciation-W	(3,057,531.37)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	4,777,548.49
11290 · Accumulated Depreciation-WW	(2,195,058.82)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,438,146.98
<hr/>	
<b>Total Fixed Assets</b>	7,139,271.28
<hr/>	
<b>TOTAL ASSETS</b>	<b>10,224,564.62</b>
<hr/> <hr/>	
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
12000 · Accounts Payable	85,044.45
<hr/>	
<b>Total Accounts Payable</b>	85,044.45
<b>Other Current Liabilities</b>	
12140 · Accrued Salaries	17,092.67
12144 · FSA Employee Flexible Spending	526.99
12145 · Benefit Liability	(9,483.19)
12154 · 401k	(26.00)
12160 · Deposits	209,800.00
12170 · Due to TCEQ-W	3,425.83
12180 · Groundwater Assessments Pay-W	1,663.55

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

**Balance Sheet**

As of July 31, 2018

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	<b>Jul 31, 18</b>
	<hr/>
12270 · Due to TCEQ-WW	1,989.33
12280 · Bonds Payable-TWDB-WW	5,815,000.00
12281 · Bond Interest Payable	15,741.80
	<hr/>
<b>Total Other Current Liabilities</b>	6,055,730.98
	<hr/>
<b>Total Current Liabilities</b>	6,140,775.43
	<hr/>
<b>Total Liabilities</b>	6,140,775.43
<b>Equity</b>	
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	(113,057.31)
	<hr/>
<b>Total Equity</b>	4,083,789.19
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>10,224,564.62</b>
	<hr/> <hr/>

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

	<b>Jul 31, 18</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
31210 · Road Const Operating	120,711.28
<b>Total Checking/Savings</b>	120,711.28
<b>Other Current Assets</b>	
31230 · Time Deposits-RC	70,143.83
31250 · Accounts Receivable-RC	2,342,664.50
31260 · Allowance for Doubtful-RC	(2,193,543.46)
<b>Total Other Current Assets</b>	219,264.87
<b>Total Current Assets</b>	339,976.15
<b>TOTAL ASSETS</b>	<b>339,976.15</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
32000 · Accounts Payable	39,114.64
<b>Total Accounts Payable</b>	39,114.64
<b>Other Current Liabilities</b>	
32150 · Due to Water-RM	936.62
32250 · Due to Water-RC	27,174.44
<b>Total Other Current Liabilities</b>	28,111.06
<b>Total Current Liabilities</b>	67,225.70
<b>Total Liabilities</b>	67,225.70
<b>Equity</b>	
33130 · Fund Balance-RM	199,655.49
33220 · Fund Balance-RC	313,722.04
Net Income	(240,627.08)
<b>Total Equity</b>	272,750.45
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>339,976.15</b>

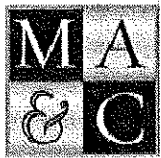
**Bastrop WCID No 2 - Standby  
Balance Sheet  
As of July 31, 2018**

	<b>Jul 31, 18</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
21100 · Standby Operating	125,771.24
<b>Total Checking/Savings</b>	125,771.24
<b>Other Current Assets</b>	
21500 · Accounts Receivable	538,265.18
21600 · Allowance for Bad Debts	(508,533.91)
<b>Total Other Current Assets</b>	29,731.27
<b>Total Current Assets</b>	155,502.51
<b>TOTAL ASSETS</b>	<b>155,502.51</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
22200 · Due to Water	1,143.82
<b>Total Other Current Liabilities</b>	1,143.82
<b>Total Current Liabilities</b>	1,143.82
<b>Total Liabilities</b>	1,143.82
<b>Equity</b>	
23010 · Fund Balance	146,325.70
Net Income	8,032.99
<b>Total Equity</b>	154,358.69
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>155,502.51</b>

**District Debt Service Payments**

07/01/2018 - 06/30/2019

<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>
<b>Debt Service Payment Due 12/01/2018</b>						
Amegy Bank of Texas	2016	12/01/2018		245,000.00	94,450.75	339,450.75
		<b>Total Due 12/01/2018</b>		<b>245,000.00</b>	<b>94,450.75</b>	<b>339,450.75</b>
<b>Debt Service Payment Due 06/01/2019</b>						
Amegy Bank of Texas	2016	06/01/2019		0.00	92,674.50	92,674.50
		<b>Total Due 06/01/2019</b>		<b>0.00</b>	<b>92,674.50</b>	<b>92,674.50</b>
		<b>District Total</b>		<b>\$245,000.00</b>	<b>\$187,125.25</b>	<b>\$432,125.25</b>



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

**Bastrop County Water Control &  
Improvement District No. 2  
Quarterly Investment Inventory Report  
Period Ending June 30, 2018**

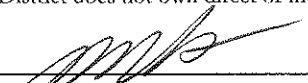
**BOARD OF DIRECTORS**

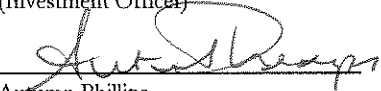
Bastrop County Water Control &  
Improvement District No. 2

Attached is the Quarterly Investment Inventory Report for the  
Period ending June 30, 2018.

This report and the District's investment portfolio are in compliance with the  
investment strategies expressed in the District's investment policy, and the  
Public Funds Investment Act.

I, hereby certify that, pursuant to Senate Bill 253 and in connection with the  
preparation of the investment report, I have reviewed the divestment lists  
prepared and maintained by the Texas Comptroller of Public Accounts, and the  
District does not own direct or indirect holdings in any companies identified on such lists.

  
\_\_\_\_\_  
Mark M. Burton  
(Investment Officer)

  
\_\_\_\_\_  
Autumn Phillips  
(Investment Officer)

COMPLIANCE TRAINING

HB 675 states the Investment Officer must attend at least one training seminar for (6) six hours  
Within twelve months of taking office and requires at least (4) four hours training within each (2)  
two year period thereafter.

INVESTMENT OFFICERS

Mark M. Burton

Autumn Phillips

CURRENT TRAINING

October 26, 2009 (Texpool Academy 10 Hours)  
November 5, 2011 (Texpool Academy 10 Hours)  
November 5, 2013 (Texpool Academy 10 Hours)  
November 27, 2015 (Texpool Academy 10 Hours)  
December 26, 2017 (Texpool Academy 10 Hours)

October 25, 2008 (Virtual Learning Center 10 Hours)  
November 8, 2010 (Texpool Academy 10Hours)  
January 2, 2013 (Texpool Academy, 10 Hours)  
January 18, 2015 (Texpool Academy 10 Hours)  
January 17, 2017 (Texpool Academy 10 Hours)

Bastrop County Water Control & Improvement District No. 2  
**Summary of Money Market Funds**  
 04/01/2018 - 06/30/2018

Fund: Water/Wastewater

Financial Institution: AMEGY BANK - TRUST

Account Number: XXXX1041 Date Opened: 01/01/2017 Current Interest Rate: 1.20%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
04/01/2018		618,427.35				
04/30/2018					525.44	
05/31/2018					561.52	
06/30/2018					631.70	
<b>Totals for Account XXXX1041:</b>		<b>\$618,427.35</b>			<b>\$1,718.66</b>	<b>\$620,146.01</b>

Financial Institution: FIRST NATIONAL BANK BASTR

Account Number: XXXX2781 Date Opened: 01/01/2017 Current Interest Rate: 0.25%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
04/01/2018		10,644.26				
04/15/2018	PUMP DEPOSITS-MAR		468.04			
04/30/2018					1.79	
05/15/2018	PUMP DEPOSITS-APR		473.14			
05/31/2018					1.94	
06/15/2018	PUMP DEPOSITS-MAY		478.65			
06/30/2018					1.94	
<b>Totals for Account XXXX2781:</b>		<b>\$10,644.26</b>	<b>\$1,419.83</b>		<b>\$5.67</b>	<b>\$12,069.76</b>

Account Number: XXXX3543 Date Opened: 01/01/2017 Current Interest Rate: 0.25%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
04/01/2018		44,736.98				
04/15/2018	TRNSF FROM WW RESERVE-MAR		7,598.75			
04/30/2018					7.94	
05/15/2018	TRNSF FROM WW RESERVE-APR		7,613.84			
05/31/2018					9.81	
06/15/2018	TRNSF FROM WW RESERVE-MAY		7,648.18			
06/30/2018					10.36	
<b>Totals for Account XXXX3543:</b>		<b>\$44,736.98</b>	<b>\$22,860.77</b>		<b>\$28.11</b>	<b>\$67,625.86</b>

Account Number: XXXX3903 Date Opened: 01/01/2017 Current Interest Rate: 0.25%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
04/01/2018		132,464.79				
04/15/2018	WATER CAP IMPROV TRNSF-MAR			(7,598.75)		

**Methods Used For Reporting Market Values**

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



Bastrop County Water Control & Improvement District No. 2  
**Summary of Money Market Funds**  
04/01/2018 - 06/30/2018

**Fund: Water/Wastewater**

**Financial Institution: FIRST NATIONAL BANK BASTR**

**Account Number: XXXX3903 Date Opened: 01/01/2017 Current Interest Rate: 0.25%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
04/30/2018					21.19	
05/15/2018	WATER CAP IMPROV TRNSF-APR			(7,613.84)		
05/31/2018					20.30	
06/15/2018	WATER CAP IMPROV TRNSF-MAY			(7,648.18)		
06/30/2018					18.78	
<b>Totals for Account XXXX3903:</b>		<b>\$132,464.79</b>		<b>(\$22,860.77)</b>	<b>\$60.27</b>	<b>\$109,664.29</b>

**Account Number: XXXX4385 Date Opened: 01/01/2017 Current Interest Rate: 0.25%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
04/01/2018		375,406.29				
04/15/2018	TRANSFER FROM CK -MAR		30,734.69			
04/30/2018					74.10	
05/15/2018	TRANSFER FROM CK -APR		30,734.69			
05/31/2018					99.02	
06/15/2018	TRANSFER FROM CK -MAY		30,734.69			
06/30/2018					88.92	
<b>Totals for Account XXXX4385:</b>		<b>\$375,406.29</b>	<b>\$92,204.07</b>		<b>\$262.04</b>	<b>\$467,872.40</b>

**Account Number: XXXX5076 Date Opened: 01/01/2017 Current Interest Rate: 0.25%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
04/01/2018		70,777.69				
04/30/2018					13.57	
05/31/2018					16.49	
06/30/2018					14.06	
<b>Totals for Account XXXX5076:</b>		<b>\$70,777.69</b>			<b>\$44.12</b>	<b>\$70,821.81</b>

**Account Number: XXXX7248 Date Opened: 01/01/2017 Current Interest Rate: 0.25%**

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
04/01/2018		66,518.23				
04/15/2018	TRANSFER FROM CK-MAR		5,423.77			
04/30/2018					11.35	
05/15/2018	TRANSFER FROM CK-APR		5,423.77			
05/31/2018					12.88	

**Methods Used For Reporting Market Values**

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

Bastrop County Water Control & Improvement District No. 2  
**Summary of Money Market Funds**  
 04/01/2018 - 06/30/2018

Fund: Water/Wastewater

Financial Institution: FIRST NATIONAL BANK BASTR

Account Number: XXXX7248 Date Opened: 01/01/2017 Current Interest Rate: 0.25%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
06/15/2018	TRANSFER FROM CK-MAY		5,423.77			
06/30/2018					13.08	
Totals for Account XXXX7248:		\$66,518.23	\$16,271.31		\$37.31	\$82,826.85
Totals for Water/Wastewater Fund:		\$1,318,975.59	\$132,755.98	(\$22,860.77)	\$2,156.18	\$1,431,026.98

**Methods Used For Reporting Market Values**

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

Bastrop County Water Control & Improvement District No. 2  
**Summary of Money Market Funds**  
 04/01/2018 - 06/30/2018

Fund: Roads

Financial Institution: ROSCOE STATE BANK

Account Number: XXXX3131 Date Opened: 01/01/2016 Current Interest Rate: 0.50%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
04/01/2018		70,050.12				
04/30/2018					23.03	
05/31/2018					23.81	
06/30/2018					23.05	
<b>Totals for Account XXXX3131:</b>		<u>\$70,050.12</u>			<u>\$69.89</u>	<u>\$70,120.01</u>
<b>Totals for Roads Fund:</b>		<u>\$70,050.12</u>			<u>\$69.89</u>	<u>\$70,120.01</u>

**Methods Used For Reporting Market Values**

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

**Bastrop County Water Control & Improvement District No. 2**  
**Summary of Certificates of Deposit with Money Market**  
04/01/2018 - 06/30/2018

Financial Institution	Investment Number	Issue Date	Maturity Date	Beginning Balance	Principal From Cash	Principal From Investment	Principal Withdrawn	Principal Reinvested	Ending Balance	Interest Rate	Beg. Acc. Interest	Interest Earned	Interest Reinvested	Interest Withdrawn	Accrued Interest	
<b>Fund: Water/Wastewater</b>																
<b>Certificates of Deposit</b>																
BUSINESS BANK OF TX, NA	XXXX425	01/05/18	09/06/18	150,000.00	0.00	0.00	0.00	0.00	150,000.00	1.20%	424.11	0.00	0.00	0.00	867.94	
	WT FROM FNB BASTR XXXX5076															
CADENCE BANK	XXXX8631	01/05/18	08/09/18	150,000.00	0.00	0.00	0.00	0.00	150,000.00	1.20%	424.11	0.00	0.00	0.00	867.94	
	WT FROM FNB BASTR XXXX5076															
CENTRAL BANK	XXXX0649	01/05/18	10/08/18	150,000.00	0.00	0.00	0.00	0.00	150,000.00	1.25%	441.78	0.00	0.00	0.00	904.11	
	WT FROM FNB BASTR XXXX5076															
COMPASS BANK-PREMIER	XXXX4906	01/05/18	12/05/18	150,000.00	0.00	0.00	0.00	0.00	150,000.00	1.28%	452.38	0.00	0.00	0.00	925.81	
	WT FROM FNB BASTR XXXX5076															
FIRST NATIONAL BANK BASTR	XXXX4188	11/18/16	11/18/18	153,053.21	0.00	0.00	0.00	0.00	153,053.21	1.05%	2,197.05	395.99	395.99	0.00	2,197.32	
FRONTIER BANK	XXXX1963	01/09/18	07/07/18	150,000.00	0.00	0.00	0.00	0.00	150,000.00	1.00%	336.99	0.00	0.00	0.00	706.85	
	WT FROM FNB BASTR XXXX3543/CLOSED TO CKG															
GREEN BANK	XXXX4260	01/05/18	11/05/18	150,000.00	0.00	0.00	0.00	0.00	150,000.00	1.00%	353.42	0.00	0.00	0.00	723.29	
	WT FROM FNB BASTR XXXX5076															
ICON BANK	XXXX3438	01/05/18	01/10/19	150,000.00	0.00	0.00	0.00	0.00	150,000.00	1.25%	441.78	0.00	0.00	0.00	904.11	
	WT FROM FNB BASTR XXXX5076															
THIRD COAST BANK, SSB	XXXX8651	01/09/18	07/07/18	150,000.00	0.00	0.00	0.00	0.00	150,000.00	1.20%	404.38	0.00	0.00	0.00	848.22	
	WT FROM FNB BASTR XXXX3543/CLOSED TO CKG															
<b>Totals for Water/Wastewater Fund:</b>				1,353,053.21	0.00	0.00	0.00	0.00	1,353,053.21	N/A	5,476.00	395.99	395.99	0.00	8,945.59	
<b>Beginning Balance:</b>	\$1,353,053.21							<b>Interest Earned:</b>	\$395.99							
<b>Plus Principal From Cash:</b>	\$0.00							<b>Less Beg Accrued Interest:</b>	\$5,476.00							
<b>Less Principal Withdrawn:</b>	\$0.00							<b>Plus End Accrued Interest:</b>	\$8,945.59							
<b>Plus Interest Reinvested:</b>	\$395.99							<b>Fixed Interest Earned:</b>	\$3,865.58							
<b>Fixed Balance:</b>	\$1,353,053.21							<b>MM Interest Earned:</b>	\$2,156.18							
<b>MM Balance:</b>	\$1,431,026.98							<b>Total Interest Earned:</b>	\$6,021.76							
<b>Total Balance:</b>	\$2,784,080.19															

**Methods Used For Reporting Market Values**

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

Bastrop County Water Control & Improvement District No. 2  
**Summary of Certificates of Deposit with Money Market**  
 04/01/2018 - 06/30/2018

Financial Institution	Investment Number	Issue Date	Maturity Date	Beginning Balance	Principal From Cash	Principal From Investment	Principal Withdrawn	Principal Reinvested	Ending Balance	Interest Rate	Beg. Acc. Interest	Interest Earned	Interest Reinvested	Interest Withdrawn	Accrued Interest
<b>Fund: Standby</b>															
<b>Totals for Standby Fund:</b>				0.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00	\$0.00
<b>Beginning Balance:</b>	\$0.00											<b>Interest Earned:</b>	\$0.00		
<b>Plus Principal From Cash:</b>	\$0.00											<b>Less Beg Accrued Interest:</b>	\$0.00		
<b>Less Principal Withdrawn:</b>	\$0.00											<b>Plus End Accrued Interest:</b>	\$0.00		
<b>Plus Interest Reinvested:</b>	\$0.00											<b>Fixed Interest Earned:</b>	\$0.00		
<b>Fixed Balance:</b>	\$0.00											<b>MM Interest Earned:</b>	\$0.00		
<b>MM Balance:</b>	\$0.00											<b>Total Interest Earned:</b>	\$0.00		
<b>Total Balance:</b>	\$0.00														

**Methods Used For Reporting Market Values**

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

Bastrop County Water Control & Improvement District No. 2  
**Summary of Certificates of Deposit with Money Market**  
 04/01/2018 - 06/30/2018

Financial Institution	Investment Number	Issue Date	Maturity Date	Beginning Balance	Principal From Cash	Principal From Investment	Principal Withdrawn	Principal Reinvested	Ending Balance	Interest Rate	Beg. Acc. Interest	Interest Earned	Interest Reinvested	Interest Withdrawn	Accrued Interest
<b>Fund: Roads</b>															
<b>Totals for Roads Fund:</b>				0.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00	\$0.00
<b>Beginning Balance:</b>	\$0.00											<b>Interest Earned:</b>	\$0.00		
<b>Plus Principal From Cash:</b>	\$0.00											<b>Less Beg Accrued Interest:</b>	\$0.00		
<b>Less Principal Withdrawn:</b>	\$0.00											<b>Plus End Accrued Interest:</b>	\$0.00		
<b>Plus Interest Reinvested:</b>	\$0.00											<b>Fixed Interest Earned:</b>	\$0.00		
<b>Fixed Balance:</b>	\$0.00											<b>MM Interest Earned:</b>	\$69.89		
<b>MM Balance:</b>	\$70,120.01											<b>Total Interest Earned:</b>	\$69.89		
<b>Total Balance:</b>	\$70,120.01														
<b>Totals for District:</b>				1,353,053.21	0.00	0.00	0.00	0.00	1,353,053.21	N/A	5,476.00	395.99	395.99	0.00	\$8,945.59

Bastrop County Water Control & Improvement District No. 2

**Detail of Pledged Securities**

04/01/2018 - 06/30/2018

Financial Institution: FIRST NAT BASTR-CKING															
Security: FHLMC	Par Value:	440,000.00	Maturity Date:	08/15/2032	Pledged:	06/01/2017	Released:	Amount Released:							
CUSIP: 660010CH0	Date	Value													
	04/30/2018	462,452.84													
	05/31/2018	471,790.00													
	06/30/2018	473,998.80													

Financial Institution: FIRST NATIONAL BANK BASTR															
Security: FHLMC	Par Value:	690,000.00	Maturity Date:	02/15/2034	Pledged:	06/01/2017	Released:	Amount Released:							
CUSIP: 034078JC0	Date	Value													
	04/30/2018	714,294.99													
	05/31/2018	704,096.70													
	06/30/2018	708,119.40													

Security: FHLMC	Par Value:	500,000.00	Maturity Date:	11/15/2032	Pledged:	06/01/2017	Released:	Amount Released:							
CUSIP: 052414MX4	Date	Value													
	04/30/2018	504,124.82													

**Methods Used For Reporting Market Values**

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

Bastrop County Water Control & Improvement District No. 2

Detail of Pledged Securities

04/01/2018 - 06/30/2018

Financial Institution: FIRST NATIONAL BANK BASTR

Security: FHLMC Par Value: 500,000.00 Maturity Date: 11/15/2032 Pledged: 06/01/2017 Released: Amount Released:  
 CUSIP: 052414MX4 Date Value

05/31/2018	518,250.00
06/30/2018	520,025.00

Security: FNMA Par Value: 1,025,000.00 Maturity Date: 01/01/2037 Pledged: 09/01/2017 Released: Amount Released:  
 CUSIP: 31418CFP4 Date Value

04/30/2018	936,397.99
05/31/2018	885,017.16
06/30/2018	877,621.50

Security: FNMA Par Value: 1,492,000.00 Maturity Date: 02/01/2037 Pledged: 09/01/2017 Released: Amount Released:  
 CUSIP: 31418CGT5 Date Value

04/30/2018	1,387,358.14
05/31/2018	1,309,081.70
06/30/2018	1,301,405.34

Financial Institution: ROSCOE STATE BANK

Security: FHLMC Par Value: 330,000.00 Maturity Date: 02/15/2024 Pledged: 06/01/2017 Released: Amount Released:  
 CUSIP: 349143GK4 Date Value

04/30/2018	339,002.40
05/31/2018	338,672.40
06/30/2018	339,672.30

Security: FHLMC Par Value: 350,000.00 Maturity Date: 02/15/2024 Pledged: 06/01/2017 Released: Amount Released:  
 CUSIP: 639285JW6 Date Value

04/30/2018	354,658.50
05/31/2018	354,168.50
06/30/2018	353,979.50

Methods Used For Reporting Market Values

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