



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

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

Bookkeeper's Report

September 30, 2018

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
As of September 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2018				\$529,882.94
Receipts				
	Payment from Standby Fund		304.00	
	Payment from Road Fund		18,450.12	
	Payment from Road Fund		4,560.00	
	Interest Earned on Checking		65.14	
	Interest Earned on CD		1,188.21	
	Interest Earned on CD		1,062.31	
	Refund from AT&T		25.37	
	Accounts Receivable-W		222,619.20	
	Accounts Receivable - Pump/TWDB Reserve		11,797.33	
	Accounts Receivable-W		3,216.88	
Total Receipts				263,288.56
Disbursements				
21976	Elliott Electric Supply Corp	Repair & Maintenance	(30.00)	
21977	Lowe's Business Account	Materials	(951.29)	
21978	Quill Corporation	Office Supplies	(196.38)	
21979	Time Warner Cable	Telephone/Internet	(156.38)	
21980	Tyler Technologies Inc	Maint Agreement Incode	(854.78)	
21981	We Rent It	Field Equipment Rental	(2,345.14)	
21982	Alma Rodriguez.	Mileage Reimbursement	(96.30)	
21983	Ameriflex Business Solutions	Flexible Spending	(141.52)	
21984	AT&T	Telephone Expense - Lift Station	(112.95)	
21985	AT&T Mobility	Telephone Expense	(61.46)	
21986	Bastrop Copier	Copier	(222.00)	
21987	Bastrop WCID No 2	Petty Cash Replenish	(96.07)	
21988	Card Service Center	Credit Card Expense	(155.14)	
21989	Cocus Networks	Computer Tech	(1,092.50)	
21990	Imperative Information Group, Inc.	Pre-Employment Screening	(145.00)	
21991	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
21992	Matrix Imaging Solutions (C)	Printing	(321.84)	
21993	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,410.53)	
21994	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
21995	Wex Bank	Fuel	(1,195.26)	
21996	WJC Constructors, LLC	Contracted Taps	(4,000.00)	
21997	Xerox Corporation	Office Leased Equipment	(397.20)	
21998	Aqua Water Supply Corporation	Water Samples	(425.00)	
21999	Austin Armature Works, LP	Repair & Maintenance	(1,267.69)	
22000	Bastrop Air Conditioning & Heating LLC	Building Repairs	(125.00)	
22001	BEFCO Engineering, Inc	Engineering Fee - Water Tank Site	(4,210.00)	
22002	Cintas Corporation #86	Uniforms	(825.36)	
22003	DPC Industries, Inc.	Chemicals	(1,058.29)	
22004	Elliott Electric Supply Corp	Repair & Maintenance	(90.28)	
22005	Environmental Improvements, Inc	Grinder Pump Repair	(17,436.63)	
22006	Fluid Meter Service, Corp	Meters	(21,800.00)	
22007	Johnson Lab & Supply Inc.	Materials & Maintenance	(342.00)	
22008	McLean & Howard, LLP	Legal Fees	(2,825.00)	
22009	Professional Image Communications	Answering Service	(190.00)	
22010	Smith Supply Company	Culvert	(1,916.75)	
22011	Unum Life Insurance Company	Insurance Premium	(310.71)	
22012	USABluebook	Materials & Maintenance	(649.21)	

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
As of September 30, 2018

Num	Name	Memo	Amount	Balance
Disbursements				
22013	WC of Texas LLC-C	Garbage Expense	(76.13)	
22014	We Rent It	Field Equipment Rental	(589.68)	
22015	Freida Reed.	Mileage Reimbursement	(56.08)	
22016	John W White	Customer Deposit Refund	(18.88)	
22017	Matthew J Brown & Lucas Thresher	Customer Deposit Refund	(138.30)	
22018	Leo P Heil	Customer Deposit Refund	(161.83)	
22019	Steve & Cathy Curby	Customer Deposit Refund	(147.37)	
22020	Stephanie & James Mohr	Customer Deposit Refund	(88.77)	
22021	1 Stop Leasing	Customer Deposit Refund	(149.70)	
22022	Perry & Sheila Lowe	Customer Deposit Refund	(11.23)	
22023	Ryan & Lauren Majors	Customer Deposit Refund	(124.59)	
22024	Ameriflex Business Solutions	FSA Purchases	(36.44)	
22025	Bastrop WCID No 2 - W/W	WasteWater Service	(143.77)	
22026	Bastrop WCID No 2 - Water	Purchase Water Expense	(271.08)	
22027	Dickens Locksmith, Inc.	Locksmith	(158.00)	
22028	DPC Industries, Inc.	Chemicals	(170.00)	
22029	DSHS Central Lab MC2004	Water Samples	(207.70)	
22030	Elliott Electric Supply Corp	Maintenance	(450.38)	
22031	Environmental Improvements, Inc	Grinder Pump Repair	(4,000.00)	
22032	Ferguson Enterprises, Inc. #1105	Materials & Maintenance	(3,920.60)	
22033	Fluid Meter Service, Corp	Meters	(4,500.00)	
22034	Frontier Communications	Answering Service	(65.96)	
22035	Humana	Insurance Premium	(6,694.46)	
22036	Lower Colorado River Authority	Lab Fees	(750.00)	
22037	Neopost USA Inc.	Office Equipment Lease	(413.21)	
22038	Quill Corporation	Office Supplies	(67.44)	
22039	Time Warner Cable	Telephone/Internet	(100.51)	
ACH	Texas Workforce Commission	Q3 Unemployment	(1,862.62)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(6,396.50)	
EFT	Bluebonnet Electric Coop	Utility	(7,517.86)	
EFT	City of Bastrop	Purchase Sewer Service	(11,608.79)	
FEE	First National Bank	Safe Deposit Rental	(40.00)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(2,007.67)	
INT/SRV	Bastrop WCID No 2	Customer Charge Back Items	(75.45)	
INT/SRV	Bastrop WCID No 2	SubUser Admin Fees	(55.09)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 08/29/2018 - 09/11/2018	(11,722.73)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 09/12/2018 - 09/25/2018	(12,376.65)	
PAYROLL	John Hancock	401K Payments - John Hancock	(901.83)	
PAYROLL	John Hancock	401K Payments - John Hancock	(870.87)	
PAYROLL	Alliance Payroll	Payroll Fees	(205.10)	
PAYROLL	United States Treasury	Payroll Liabilites	(7,591.90)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - August	(30,734.69)	
RCT/TRN	Bastrop WCID No 2	Transfer to Water Rescrve Savings - August	(5,423.77)	
Total Disbursements			(194,444.10)	(194,444.10)
BALANCE AS OF 09/30/2018				\$598,727.40

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - TWDB WW Account
 As of September 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2018				\$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 09/30/2018				<u><u>\$572.00</u></u>

Bastrop WCID No 2 - Standby
Cash Flow Report - Standby Operating Account
 As of September 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2018				\$123,855.19
Receipts				
	Accounts Receivable		1,092.00	
Total Receipts				1,092.00
Disbursements				
2922	Bastrop WCID No 2 Water	AP & Allocation	(304.00)	
Total Disbursements				(304.00)
BALANCE AS OF 09/30/2018				<u>\$124,643.19</u>

Bastrop WCID No 2 - Roads
Cash Flow Report - Road Const Operating Account
As of September 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 09/01/2018				\$72,618.13
Receipts				
	Accounts Receivable		61,543.37	
Total Receipts			<u>61,543.37</u>	61,543.37
Disbursements				
4883	Sarah Loucks, Bastrop Cty Dist. Clerk	VOID: Filing Fees	0.00	
4888	Bastrop County, Commissioner Precinct 1	Road Project	(6,261.45)	
4889	Bastrop Sign Shop	Signs	(209.49)	
4890	Texas Aggregates, LP	Capital Outlay	(3,341.96)	
4891	WJC Constructors, LLC	Capital Outlay	(14,614.00)	
4892	Denton Navarro Rocha Bernal & Zech, P.C.	Legal Fee	(205.00)	
4893	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-20-0496 Oralia M Avalos	(589.50)	
4894	WJC Constructors, LLC	Capital Outlay	(46,939.80)	
4895	Bastrop County, Commissioner Precinct 1	Capital Outlay	(221.70)	
4896	Bastrop WCID No 2 Water	Reimbursement	(23,010.12)	
4897	BEFCO Engineering, Inc.	Engineering	(3,322.50)	
4898	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 05-24-1382/1383(R28389/R28389) La	(279.90)	
4899	Smith Supply Company	Materials & Maintenance	(4,538.40)	
4900	Texas Aggregates, LP	Materials & Maintenance	(2,382.75)	
4901	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 04-09-1237/1238 R2738/R27377 Tim	(304.83)	
4902	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 05-22-1268 Terra Loma Interest Inc	(460.40)	
4903	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-07-0132 Rene Devooght	(185.85)	
4904	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 02-08-0755/0756/0757(R23097/R231	(274.05)	
4905	McCreary, Veselka, Bragg & Allen PC	Legal Fees -05-19-1163/1164 Josph B Bifford Jr	(319.50)	
4906	Bastrop Sign Shop	Signs	(70.01)	
4907	Bastrop Tree Service, Inc.	Tree Removal	(5,050.00)	
4908	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-01-0004/0005(R31555/R31546) Ja	(266.85)	
4909	Sarah Loucks, Bastrop Cty Dist. Clerk	August 2018 Suits	(48.00)	
4910	McCreary, Veselka, Bragg & Allen PC	Legal Fees -September 2018 Sheriff Sale	(2,401.28)	
4911	Vulcan Construction Materials, LLC	Capital Outlay	(6,763.12)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(241.35)	
TRF	Bastrop WCID No 2 Standby	CC Payments Due to Standby	(90.00)	
Total Disbursements			<u>(122,391.81)</u>	(122,391.81)
BALANCE AS OF 09/30/2018				\$11,769.69

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of September 30, 2018

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
CENTRAL BANK (XXXXX0649)	01/05/2018	10/08/2018	1.25 %	150,000.00	Water
GREEN BANK (XXXXX4260)	01/05/2018	11/05/2018	1.00 %	150,000.00	Water
FIRST NATIONAL BANK BASTR (XXXXX4188)	11/18/2016	11/18/2018	1.05 %	153,053.21	Water
COMPASS BANK-PREMIER (XXXXX4906)	01/05/2018	12/05/2018	1.28 %	150,000.00	Water
ICON BANK (XXXXX3438)	01/05/2018	01/10/2019	1.25 %	150,000.00	Water
CADENCE BANK (XXXXX8631)	08/09/2018	02/11/2019	2.00 %	150,000.00	Water
BUSINESS BANK OF TX, NA (XXXXX425)	09/06/2018	03/05/2019	2.10 %	150,000.00	Water
Money Market Funds					
AMEGY BANK - TRUST (XXXXX1041)	01/01/2017		1.20 %	622,327.88	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXXX3903)	01/01/2017		0.25 %	86,752.45	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXXX4385)	01/01/2017		0.25 %	560,421.77	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXXX5076)	01/01/2017		0.25 %	70,870.04	Water MM
FIRST NATIONAL BANK BASTR (XXXXX7248)	01/01/2017		0.25 %	99,157.53	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXXX3543)	01/01/2017		0.25 %	90,654.80	Water Cap Improv
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXXX1469)			0.10 %	598,727.40	Operating - Water
FIRST NAT BASTR-CKING (XXXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$3,182,537.08	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXXX2687)			0.10 %	124,643.19	Standby Operating
Totals for Standby Fund:				\$124,643.19	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXXX3131)	01/01/2016		0.50 %	20,179.87	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXXX2709)			0.10 %	11,769.69	Road Const Operating
Totals for Roads Fund:				\$31,949.56	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,339,129.83	

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

	Sep 18	Budget	Jan - Sep 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 - TV Water Sales	148,122	91,667	997,602	825,000	1,100,000
14115 - Water Late Charge Income	3,169	2,083	25,406	18,750	25,000
14120 - TV Tap Fees	12,000	15,000	233,925	135,000	180,000
14125 - Capital Reserve Fee	0	5,000	0	45,000	60,000
14130 - Water Line Bore	850	583	28,350	5,250	7,000
14135 - Water Line Extension	0	833	0	7,500	10,000
14140 - Backflow Inspections	0	500	1,350	4,500	6,000
14145 - Returned Check Fee	0	25	0	225	300
14148 - Pools	0	33	440	300	400
14150 - Maps Sold	0	25	156	225	300
14155 - Office Rents	275	375	2,475	3,375	4,500
14160 - Other Income-W	40	0	12,682	0	0
14170 - Reconnect Fee	450	833	8,150	7,500	10,000
14175 - Interest-W	125	292	2,319	2,625	3,500
14180 - Copies & Paxxes	0	4	11	37	50
14185 - FEMA Payments	0	0	2,224	0	0
14190 - Irrigation Systems	0	25	0	225	300
Total Water-Revenue	165,031	117,279	1,315,089	1,055,513	1,407,350
Total Income	165,031	117,279	1,315,089	1,055,513	1,407,350
Expense					
Water-Expense					
16100 - Payroll					
16100a - Salaries	28,356	42,083	342,951	378,750	505,000
16100b - Over Time	1,028	1,500	13,656	13,500	18,000
16100c - Double Time	317	250	1,749	2,250	3,000
16100e - Holiday	1,539	1,833	17,913	16,500	22,000
16100f - Annual Leave	1,333	1,667	19,406	15,000	20,000
16100g - Sick	504	417	7,968	3,750	5,000
16100h - Personal Time	268	308	925	2,775	3,700
16100i - Bonus	0	1,667	10,000	15,000	20,000
16100j - Moving	3,916	0	2,160	0	0
16100k - FICA	2,514	3,000	31,042	27,000	36,000
16100l - 401K	0	167	526	1,500	2,000
16100m - Retirement-Life	4,707	1,727	111,376	73,818	79,000
16100n - SUTA	1,863	167	1,863	1,500	2,000
16100o - Longevity Pay	0	875	0	7,875	10,500
16100p - FUTA	5	0	410	0	0
16100q - On Call Pay	374	417	3,590	3,750	5,000
Total 16100 - Payroll	46,722	56,077	565,533	562,968	731,200
16110 - Health Insurance					
16110a - Insurance-Medical	6,326	11,300	71,172	101,700	135,600
16110b - Insurance-Dental	267	175	1,930	1,575	2,100
16110c - Insurance-Vision	64	133	742	1,200	1,600
16110d - HSA	0	150	900	1,350	1,800

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

	Sep 18	Budget	Jan - Sep 18	YTD Budget	Annual Budget
16110e · Insurance-Life	373	292	3,848	2,625	3,500
Total 16110 · Health Insurance	7,030	12,050	78,592	108,450	144,600
16117 · Payroll Service Fee	205	0	2,254	0	0
16118 · Hand Tools	0	167	3,149	1,500	2,000
16120 · Wellness Program	0	25	0	225	300
16121 · Uniforms-W	0	583	4,359	5,250	7,000
16122 · Mileage	799	83	2,946	750	1,000
16123 · Vehicle Usage	0	500	2,508	4,500	6,000
16124 · Admin Allocations	(5,504)	(7,917)	(65,765)	(71,250)	(95,000)
16125 · PPE Allocations	(5,746)	(8,667)	(71,140)	(78,000)	(104,000)
16125a · EOM Salary Reimburs from WW	(6,760)	(10,083)	(83,694)	(90,750)	(121,000)
16126 · Answering Service	190	333	1,710	3,000	4,000
16127 · Repairs-Contracted-W	110	417	1,010	3,750	5,000
16128 · Maint Agreement-Hand Held	0	150	1,560	1,350	1,800
16128a · Contracted Taps - Water	0	583	0	5,250	7,000
16129 · Maint Agreement-Incode-W	0	1,000	8,407	9,000	12,000
16130 · Office Equip Lease	1,302	1,000	11,412	9,000	12,000
16131 · Pest Control	0	25	69	225	300
16132 · Maint Agreement-Printer	0	83	0	750	1,000
16133a · Security Agreement	0	25	0	225	300
16135 · Garbage	76	125	685	1,125	1,500
16136 · Cleaning-Maint Building	0	83	1,125	750	1,000
16137 · Backflow Inspection	0	33	0	300	400
16138 · Chemicals-Chlorine	1,808	1,333	12,059	12,000	16,000
16138a · Contract Labor	0	417	1,150	3,750	5,000
16139 · Field Equip Rental-W	2,345	417	8,187	3,750	5,000
16140 · Fuel-W	0	792	6,933	7,125	9,500
16141 · Repairs & Maint-W	0	1,500	2,383	13,500	18,000
16142 · Materials-W	2,259	5,417	44,663	48,750	65,000
16144 · Safety Supplies-W	0	333	1,658	3,000	4,000
16145 · Damage Claims	0	83	43,883	750	1,000
16145a · Meter Maintenance	0	42	0	375	500
16146 · Water Samples	0	542	6,315	4,875	6,500
16147 · Repairs & Maint-Water Well	82	1,667	13,005	15,000	20,000
16149 · Computer-W	1,093	1,500	17,017	13,500	18,000
16150 · Depreciation-W	16,764	14,167	150,875	127,500	170,000
16151 · Dues & Subscriptions	0	67	715	600	800
16152 · Election Costs	0	417	1,940	3,750	5,000
16153 · Fax	0	8	3	75	100
16154 · Late Fees-W	0	125	162	1,125	1,500
16155 · Internet	0	167	0	1,500	2,000
16156 · Printing-W	529	417	7,038	3,750	5,000
16156a · Janitorial Supplies	0	17	0	150	200
16157 · Office Supplies-W	605	417	3,667	3,750	5,000
16158 · Misc-W	213	167	3,013	1,500	2,000
16159 · Medical-W	0	33	0	300	400
16160 · Misc Office-W	0	208	1,668	1,875	2,500
16161 · Pre-Employment Screening	304	5	518	45	60
16162 · Random Drug Screening	0	13	0	113	150
16163 · Postage	20	750	8,680	6,750	9,000

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

	Sep 18	Budget	Jan - Sep 18	YTD Budget	Annual Budget
16164 · Public Notice	377	250	2,239	2,250	3,000
16165 · Telephone-W	470	500	6,639	4,500	6,000
16166 · License-W	0	208	283	1,875	2,500
16166a · Advertising	0	42	0	375	500
16167 · Bank Fees-W	95	417	395	3,750	5,000
16169 · TCEQ Fees-W	0	667	0	6,000	8,000
16171 · CC Fees	2,008	1,417	21,675	12,750	17,000
16172 · Interest Bonds-W	111	2,333	19,001	21,000	28,000
16174 · Accounting-W	1,152	1,167	12,397	10,500	14,000
16175 · Appraiser	0	83	0	750	1,000
16176 · Audit-W	0	667	9,000	6,000	8,000
16177 · Engineering-W	435	250	20,725	2,250	3,000
16178 · Legal-W	0	833	19,416	7,500	10,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	4,125	5,500
16179b · Insurance-Vehicles-W	0	142	0	1,275	1,700
16179c · Insurance-Misc-W	0	17	0	150	200
16179d · Insurance-E&O-W	0	42	0	375	500
16179e · Insurance-Liability-W	0	75	0	675	900
16179f · Insurance-Bonding	0	25	1,456	225	300
16179g · Insurance-FSA	78	417	1,347	3,750	5,000
16179h · Insurance-WC-W	0	333	853	3,000	4,000
16179i · Insurance- Wells	0	458	0	4,125	5,500
Total 16179 · Insurance-W	78	1,967	3,656	17,700	23,600
16180 · Repairs-Bldg-W	381	167	664	1,500	2,000
16181 · Repairs-Equip-W	0	333	362	3,000	4,000
16182 · Repairs-Vehicles-W	35	500	2,015	4,500	6,000
16182a · Yard Maintenance-Mowing	0	250	0	2,250	3,000
16183 · Travel					
16183a · Travel-Air	0	38	0	338	450
16183b · Travel-Lodging	0	350	201	3,150	4,200
16183c · Travel-Meals	51	58	532	525	700
16183d · Travel-Rental Car	0	21	0	188	250
Total 16183 · Travel	51	467	732	4,200	5,600
16184 · Training-W	0	208	1,015	1,875	2,500
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	142	1,578	1,275	1,700
16185b · Electricity-Office Bldg	0	583	4,046	5,250	7,000
16185c · Electricity-Wells	0	4,167	32,882	37,500	50,000
16185d · Electricity-WW Lift Station	0	42	722	375	500
Total 16185 · Electricity	0	4,933	39,229	44,400	59,200
16186 · Water-Maint Bldg	0	142	1,100	1,275	1,700
16187 · Water-Office Bldg	0	142	1,284	1,275	1,700
16188 · Computer Supplies	27	42	6,243	375	500
16189 · Labor-Service Lines & Tap-W	12,500	0	27,250	0	0
16196 · Permits	0	100	0	900	1,200

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

	Sep 18	Budget	Jan - Sep 18	YTD Budget	Annual Budget
16197 · Small Equipment Purchases	0	333	0	3,000	4,000
Total Water-Expense	82,164	96,111	995,572	923,276	1,211,610
Total Expense	82,164	96,111	995,572	923,276	1,211,610
Net Ordinary Income	82,867	21,168	319,517	132,237	195,740
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	3,000	31,573	54,000	60,000
17101 · Equipment-W	0	833	1,539	7,500	10,000
17102 · Meters-W	9,060	7,500	114,860	87,500	110,000
17104 · Software-W	599	0	48,017	30,000	30,000
17105 · Computer Replacement-W	0	417	0	3,750	5,000
17106 · Line Extension-W	0	0	51,093	50,000	60,000
17107 · Buildings-W	0	1,667	6,858	15,000	20,000
17108 · Water Line Improvements-W	0	2,500	12,024	22,500	30,000
17109 · Capital Outlay Culverts-W	2,600	10,000	54,081	100,000	120,000
17121 · Water Well Cap Improv-W	0	58,333	0	525,000	700,000
Total Capital Outlay-W	12,259	84,250	320,043	895,250	1,145,000
Total Other Expense	12,259	84,250	320,043	895,250	1,145,000
Net Other Income	(12,259)	(84,250)	(320,043)	(895,250)	(1,145,000)
Net Income	70,608	(63,082)	(526)	(763,013)	(949,260)

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

	Sep 18	Budget	Jan - Sep 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	58,572	56,250	513,175	506,250	675,000
14220 · WW Bore	0	583	7,550	5,250	7,000
14225 · WW Tap Fees	7,707	14,167	294,940	127,500	170,000
14230 · Pump Maintenance	518	417	4,428	3,750	5,000
14235 · Debt Service Reserve Fee	12,874	7,417	113,124	66,750	89,000
14275 · Interest-WW Reserve	23	25	196	225	300
14276 · Interest-WW	950	167	5,994	1,500	2,000
14280 · Other Income-WW	0	500	0	4,500	6,000
Total Wastewater-Revenue	80,644	79,525	939,407	715,725	954,300
Total Income	80,644	79,525	939,407	715,725	954,300
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	583	3,989	5,250	7,000
16222 · W/W Salary Allocations	6,760	10,083	83,694	90,750	121,000
16229 · Maint Agreement-Incode-WW	0	333	2,171	3,000	4,000
16233 · Lift Station Admin Service Fee	0	33	1,150	300	400
16239 · Field Equip Rental-WW	0	167	6,591	1,500	2,000
16240 · Fuel-WW	0	775	6,933	6,975	9,300
16241 · Repairs & Maint-WW	0	1,333	10,681	12,000	16,000
16242 · Materials-WW	2,814	2,917	28,470	26,250	35,000
16243 · Meter Testing-WW	0	17	150	150	200
16244 · Safety Supplies-WW	0	200	2,057	1,800	2,400
16247 · Repairs & Maint-Lift Stat-WW	0	500	6,043	4,500	6,000
16248 · Grinder Pump Repair-WW	0	0	17,613	20,000	20,000
16250 · Depreciation-WW	37,347	35,833	336,125	322,500	430,000
16251 · Tools	0	83	2,096	750	1,000
16257 · Office Supplies-WW	0	17	0	150	200
16258 · Misc-WW	0	50	0	450	600
16259 · Medical-WW	0	25	300	225	300
16260 · Op & Maint-City of Bastrop-WW	11,609	11,917	153,014	107,250	143,000
16265 · Telephone-WW	0	83	119	750	1,000
16266 · License-WW	0	50	346	450	600
16268 · Filing Fees-WW	0	33	882	300	400
16269 · TCEQ Fees-WW	0	267	0	2,400	3,200
16272 · Interest Bonds-WW	13,381	13,250	120,425	119,250	159,000
16274 · Accounting-WW	1,024	1,000	11,028	9,000	12,000
16276 · Audit-WW	0	750	8,000	6,750	9,000
16277 · Engineering-WW	0	250	315	2,250	3,000
16278 · Legal- WW	0	83	0	750	1,000
16279 · Insurance-WW	0	0	0	0	0

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

	Sep 18	Budget	Jan - Sep 18	YTD Budget	Annual Budget
16279a · Insurance-Property-WW	0	250	0	2,250	3,000
16279b · Insurance-Vehicles-WW	0	150	0	1,350	1,800
16279c · Insurance-Misc-WW	0	42	0	375	500
16279d · Insurance-E&O-WW	0	42	0	375	500
16279e · Insurance-Liability-WW	0	75	0	675	900
16279h · Insurance-WC-WW	0	417	853	3,750	5,000
Total 16279 · Insurance-WW	0	975	853	8,775	11,700
16280 · Repairs-Bldg WW	0	167	0	1,500	2,000
16281 · Repairs-Equip-WW	0	250	216	2,250	3,000
16282 · Repairs-Vehicles-WW	35	333	1,390	3,000	4,000
16283 · Yard Maintenance-Mowing	0	208	0	1,875	2,500
16284 · Training-WW	0	83	0	750	1,000
16285 · Electricity-Lift Stations	0	417	2,120	3,750	5,000
16286 · Water-Lift Stations	0	167	1,238	1,500	2,000
16289 · Labor-Service Lines & Tap-WW	0	0	750	0	0
16294 · Travel - Lodging	0	42	0	375	500
16295 · Travel - Meals	0	17	0	150	200
16296 · Travel - Rental Car	0	17	0	150	200
16297 · Small Equipment Purchaes-WW	0	83	0	750	1,000
Total Wastewater-Expense	72,969	83,392	808,759	770,525	1,020,700
Total Expense	72,969	83,392	808,759	770,525	1,020,700
Net Ordinary Income	7,674	(3,867)	130,648	(54,800)	(66,400)
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	0	31,573	30,000	30,000
17201 · Equipment-WW	0	250	0	2,250	3,000
17206 · WW Line Extensions-WW	0	833	0	7,500	10,000
17208 · Wastewater Improv-WW	0	2,083	0	18,750	25,000
17211 · Capital Outlay Grinder Pumps-WW	4,000	8,333	148,499	91,667	100,000
Total Capital Outlay-WW	4,000	11,500	180,071	150,167	168,000
Total Other Expense	4,000	11,500	180,071	150,167	168,000
Net Other Income	(4,000)	(11,500)	(180,071)	(150,167)	(168,000)
Net Income	3,674	(15,367)	(49,423)	(204,967)	(234,400)

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

	Sep 18	Budget	Jan - Sep 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	83,256	91,167	820,414	820,500	1,094,000
34215 · Assessments-Prior to 97	2,496	833	12,227	7,500	10,000
34220 · Late Fee	4,593	0	56,197	25,000	25,000
34225 · Late Fee- Prior	45	100	1,275	900	1,200
34235 · Lien Fees	5,412	2,083	31,331	18,750	25,000
34240 · Deed Admin Fee	0	100	23,768	900	1,200
34245 · Returned Check Fee	0	0	152	0	0
34250 · Filing Fees	1,859	250	2,018	2,250	3,000
34255 · Driveway	40	150	2,120	1,350	1,800
34260 · Other Income-RC	0	0	870	0	0
34265 · Attorney Fees	4,698	833	19,543	7,500	10,000
34270 · Allocation to Maintenance Fund	(13,666)	(13,667)	(122,994)	(123,000)	(164,000)
34274 · Admin Alloc to R/M 10%	0	908	0	8,175	10,900
34275 · Interest-RC	12	83	199	750	1,000
34280 · Sale of Real Property	0	500	0	4,500	6,000
Total Road Construction-Revenue	88,745	83,342	847,121	775,075	1,025,100
Total Income	88,745	83,342	847,121	775,075	1,025,100
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	5,746	8,667	71,140	78,000	104,000
36224 · Admin Allocations from Water-RC	5,322	7,917	62,054	71,250	95,000
36229 · Maint Agreement-Encode-RC	0	417	4,634	3,750	5,000
36239 · Field Equip Rental	0	125	225	1,125	1,500
36241 · Repair & Maint-RC	0	42	0	375	500
36242 · Materials-RC	3,375	0	14,491	0	0
36245 · Damage Claims	0	0	24	0	0
36258 · Misc	0	417	2,779	3,750	5,000
36263 · Postage	0	750	3,359	6,750	9,000
36264 · Public Notices	0	0	0	0	0
36268 · Filing Fees	2,401	417	7,202	3,750	5,000
36270 · Bad Debt	0	7,000	0	63,000	84,000
36271 · CC Fees	241	500	4,011	4,500	6,000
36272 · Attorney Fees (County)	0	250	0	2,250	3,000
36274 · Accounting	704	708	7,530	6,375	8,500
36276 · Audit-RC	0	0	5,500	8,000	8,000
36277 · Engineering-RC	0	833	12,270	7,500	10,000
36278 · Legal-RC	856	417	27,921	3,750	5,000
36279 · Insurance					
36279h · Insurance- WC	0	0	711	0	0

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

	Sep 18	Budget	Jan - Sep 18	YTD Budget	Annual Budget
Total 36279 · Insurance	0	0	711	0	0
36280 · Other Professional Fees	0	83	0	750	1,000
36294 · Road Fees Written Off	21,722	1,417	47,822	12,750	17,000
36295 · Lien Fees Written Off	3,600	500	9,405	4,500	6,000
36296 · Road Late Fees Written Off	5,025	583	12,534	5,250	7,000
36297 · Road Prior Written Off	14,433	0	33,830	15,583	17,000
36298 · Attorney Fees Written Off	12,842	500	22,544	4,500	6,000
36299 · Standby Fees Written Off	900	125	2,040	1,125	1,500
36300 · Standby Late Fees Written Off	450	83	990	750	1,000
Total Road Construction-Expense	77,617	31,750	353,016	309,333	406,000
Total Expense	77,617	31,750	353,016	309,333	406,000
Net Ordinary Income	11,128	51,592	494,105	465,742	619,100
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	108,265	50,500	528,491	473,500	606,000
Total Road Construction-Capital	108,265	50,500	528,491	473,500	606,000
Total Other Expense	108,265	50,500	528,491	473,500	606,000
Net Other Income	(108,265)	(50,500)	(528,491)	(473,500)	(606,000)
Net Income	(97,137)	1,092	(34,387)	(7,758)	13,100

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

	Sep 18	Budget	Jan - Sep 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	0	833	0	7,500	10,000
34160 · Other-RM	0	16,667	0	150,000	200,000
34165 · FEMA Payments	0	0	8,614	0	0
34176 · Transfer from Road Construction	13,666	13,667	122,994	123,000	164,000
34180 · Admin Allocaitons-RM	0	7,917	0	71,250	95,000
Total Road Maintenance-Revenue	13,666	39,083	131,608	351,750	469,000
Total Income	13,666	39,083	131,608	351,750	469,000
Expense					
Road Maintenance-Expense					
36127 · Repairs- Contracted-RM	0	0	362,381	260,000	260,000
36128 · Contract Labor- RM	0	5,000	0	45,000	60,000
36139 · Field Equipment Rental- RM	0	500	10,922	4,500	6,000
36141 · R&M-RM	0	83	15,243	750	1,000
36142 · Materials-RM	5,025	2,917	72,295	26,250	35,000
36144 · Safety Supplies-RM	0	17	0	150	200
36146 · Equip. Small	0	83	0	750	1,000
36147 · Permit Fees	0	42	0	375	500
36174 · Accounting	160	167	1,711	1,500	2,000
36176 · Audit-RM	0	0	1,250	4,000	4,000
36177 · Engineering-RM	0	1,667	7,530	15,000	20,000
36178 · Legal-RM	0	167	700	1,500	2,000
36179 · Insurance-WC-RM	0	0	426	0	0
Total Road Maintenance-Expense	5,185	10,642	472,460	359,775	391,700
Total Expense	5,185	10,642	472,460	359,775	391,700
Net Ordinary Income	8,481	28,442	(340,852)	(8,025)	77,300
Net Income	8,481	28,442	(340,852)	(8,025)	77,300

Bastrop WCID No 2 - Standby
Actual vs Budget
September 2018

	Sep 18	Budget	Jan - Sep 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	2,500	5,085	22,500	30,000
25400 · Pine Forest Standby-Prior	0	208	0	1,875	2,500
25500 · TV Standby	84	1,333	9,188	12,000	16,000
25600 · Late Fees	180	167	3,330	1,500	2,000
25700 · Lien Fees	0	67	240	600	800
25710 · Attorney Fees	0	25	6,444	225	300
Total Income	264	4,300	24,287	38,700	51,600
Expense					
27110 · Admin Allocations	182	792	3,711	7,125	9,500
27120 · Maint. Agreement- Incode	0	167	577	1,500	2,000
27130 · Office Supplies	0	25	66	225	300
27135 · Filing Fees	0	17	0	150	200
27140 · Postage	0	133	0	1,200	1,600
27155 · Miscellaneous Expense	0	25	0	225	300
27157 · Appraiser/Surveyor	0	250	0	2,250	3,000
27160 · Accounting	160	167	1,810	1,500	2,000
27170 · Audit	0	208	1,250	1,875	2,500
27180 · Engineering	0	333	0	3,000	4,000
27190 · Legal	0	0	4,438	0	0
Total Expense	342	2,117	11,851	19,050	25,400
Net Ordinary Income	(78)	2,183	12,436	19,650	26,200
Other Income/Expense					
Other Expense					
27195 · Drainage	0	0	5,558	0	0
Total Other Expense	0	0	5,558	0	0
Net Other Income	0	0	(5,558)	0	0
Net Income	(78)	2,183	6,878	19,650	26,200

**Bastrop WCID No 2 - Water/Wastewater
Balance Sheet
As of September 30, 2018**

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	598,727.40
11220 · TWDB WW	572.00
Total Checking/Savings	599,299.40
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	30,645.98
11250 · Accounts Receivable - WW	10,610.23
Total Accounts Receivable	41,256.21
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,313,735.58
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	342.40
11172 · Due from RM-W	160.00
11173 · Due from RC-W	14,829.89
11180 · Utility Deposits-W	920.00
11185 · Due from Others	1,756.00
11230 · Time Deposits-WW	1,269,502.10
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	2,628,375.79
Total Current Assets	3,227,675.19
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,091,059.19)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	4,777,548.49
11290 · Accumulated Depreciation-WW	(2,269,753.34)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,438,146.98
Total Fixed Assets	7,031,048.94
TOTAL ASSETS	10,258,724.13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	43,085.34
Total Accounts Payable	43,085.34
Other Current Liabilities	
12140 · Accrued Salaries	17,092.67
12144 · FSA Employee Flexible Spending	253.86
12145 · Benefit Liability	(8,847.56)
12160 · Deposits	214,000.00
12170 · Due to TCEQ-W	4,831.36
12180 · Groundwater Assessments Pay-W	1,653.00
12270 · Due to TCEQ-WW	2,575.09

**Bastrop WCID No 2 - Water/Wastewater
Balance Sheet
As of September 30, 2018**

	Sep 30, 18
12280 · Bonds Payable-TWDB-WW	5,815,000.00
12281 · Bond Interest Payable	47,225.39
Total Other Current Liabilities	6,093,783.81
Total Current Liabilities	6,136,869.15
Total Liabilities	6,136,869.15
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	(74,991.52)
Total Equity	4,121,854.98
TOTAL LIABILITIES & EQUITY	10,258,724.13

Bastrop WCID No - Roads
Balance Sheet
As of September 30, 2018

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	11,769.69
Total Checking/Savings	11,769.69
Other Current Assets	
31230 · Time Deposits-RC	20,179.87
31250 · Accounts Receivable-RC	2,369,506.59
31260 · Allowance for Doubtful-RC	(2,193,543.46)
Total Other Current Assets	196,143.00
Total Current Assets	207,912.69
TOTAL ASSETS	207,912.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	54,783.60
Total Accounts Payable	54,783.60
Other Current Liabilities	
32150 · Due to Water-RM	160.00
32250 · Due to Water-RC	14,829.89
Total Other Current Liabilities	14,989.89
Total Current Liabilities	69,773.49
Total Liabilities	69,773.49
Equity	
33130 · Fund Balance-RM	199,655.49
33220 · Fund Balance-RC	313,722.04
Net Income	(375,238.33)
Total Equity	138,139.20
TOTAL LIABILITIES & EQUITY	207,912.69

**Bastrop WCID No 2 - Standby
Balance Sheet
As of September 30, 2018**

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	124,643.19
Total Checking/Savings	124,643.19
Other Current Assets	
21500 · Accounts Receivable	537,437.18
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	28,903.27
Total Current Assets	153,546.46
TOTAL ASSETS	153,546.46
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	342.40
Total Other Current Liabilities	342.40
Total Current Liabilities	342.40
Total Liabilities	342.40
Equity	
23010 · Fund Balance	146,325.70
Net Income	6,878.36
Total Equity	153,204.06
TOTAL LIABILITIES & EQUITY	153,546.46

Bastrop County Water Control & Improvement District No. 2

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>
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
Debt Service Payment Due 06/01/2019						
Amegy Bank of Texas	2016	06/01/2019		0.00	92,674.50	92,674.50
		Total Due 06/01/2019		0.00	92,674.50	92,674.50
		District Total		\$245,000.00	\$187,125.25	\$432,125.25

\$K

Cash	September	August	Delta
	Current Month	Last Month	

Water Waste Water			
Checking	599	531	68
CDs	1,053	1,053	0
Money Market	908	870	38
TWDB	622	622	0
Total Water / Waste Water	3,182	3,076	106
Stand-by	125	124	1
Roads			
Checking	12	73	-61
Money Market	20	20	0
Total Roads	32	93	-61
Total Cash	3,339	3,293	46

Financials

\$K

	C/M Act	YTD Act	YTD Budget	FY Budget
Water				
Revenue	165	1,315	1,055	1,407
Expense	82	996	923	1,211
Capital	12	320	895	1,145
Net	71	-1	-763	-949
Notes:				
Tank Project Not Yet Started			467	700

	C/M Act	YTD Act	YTD Budget	FY Budget
Waste Water				
Revenue	81	939	716	954
Expense	73	809	771	1,020
Capital	4	180	150	168
Net	4	-50	-205	-234
Notes:				
Taps (Rev)	8	295	128	170
Pumps (Exp)	4,000	148	92	100

	C/M Act	YTD Act	YTD Budget	FY Budget
Road Construction				
Revenue	89	847	775	1,025
Expense	78	353	309	406
Capital	108	528	474	606
Net	-97	-34	-8	13
Notes:				
Fees (late admin, etc higher t				
RC Costs are higher than planned but have not been billed				

	C/M Act	YTD Act	YTD Budget	FY Budget
Road Maintenance				
Revenue	13	132	351	469
Expense	5	472	360	392
Capital				
Net	8	-340	-9	77
Notes:				
Pillings Project Over Estimate Awaiting Reimbursements from FEMA				
Budget is 200K for FEMA Unfunded Requests are: \$382				

	C/M Act	YTD Act	YTD Budget	FY Budget
Standby				
Revenue	0	24	39	52
Expense	0	2	19	25
Capital				
Net	0	22	20	27
Notes:				