



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

December 31, 2018
Preliminary Report (Pre Audit)

Cash Flow Report - Operating Water Account

As of December 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2018				\$75,016.22
Receipts				
	Payment from Standby Fund		1,341.14	
	Payment from Road Fund		20,070.79	
	Payment from Road Fund		1,468.82	
	Payment from Road Fund - CD Reimb		151,402.25	
	Interest Earned on Checking		10.50	
	Accounts Receivable-W		221,102.59	
	Accounts Receivable - Pump/TWDB Reserve		12,381.44	
Total Receipts				407,777.53
Disbursements				
22212	5S Service Company, LLC	Repair & Maintenance	(7,000.00)	
22213	Alma Rodriguez.	Mileage	(66.22)	
22214	Bastrop Medical	Pre Employment Screening	(85.00)	
22215	Dental Select	Dental Insurance	(316.80)	
22216	FedEx	Postage	(121.23)	
22217	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(4,940.80)	
22218	Home Depot	Materials & Maintenance	(425.86)	
22219	Lowe's Business Account	Materials	(505.70)	
22220	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,519.89)	
22221	Oviedo Chrysler Jeep Dodge	Vehicle	(23,800.00)	
22222	Quill Corporation	Office Supplies	(116.97)	
22223	Texas Mold Consultants	Repairs & Maintenance	(875.00)	
22224	Texas Truck & Trailer Equipment	Vehicle	(5,949.55)	
22225	Time Warner Cable	Telephone/Internet	(156.38)	
22226	USABluebook	Maintenance	(594.76)	
22227	Walmart Community/SYNCB	Office Supplies	(141.83)	
22228	Oviedo Chrysler Jeep Dodge	VOID: Vehicle	0.00	
22229	Ameriflex Business Solutions	FSA Purchases	(6.60)	
22230	Ameriflex Business Solutions.	Insurance	(191.00)	
22231	AT&T	Telephone Expense - Lift Station	(121.77)	
22232	AT&T Mobility	Telephone Expense	(60.74)	
22233	Bastrop County Clerk	Filing Fee - W Escrow Account	(400.00)	
22234	Bastrop WCID No 2	Petty Cash Replenish	(99.05)	
22235	Xerox Corporation	Office Leased Equipment	(436.92)	
22236	Card Service Center	Credit Card Expense	(4,517.63)	
22237	Coeus Networks	Computer Tech	(1,092.50)	
22238	Gene Kruppa P.E.	GM Services	(1,349.68)	
22239	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
22240	Imperative Information Group, Inc.	Pre-Wmployment Screening	(145.00)	
22241	Judy Osborn	Legal Fee	(250.00)	
22242	Matrix Imaging Solutions (C)	Printing	(335.52)	
22243	Oviedo Chrysler Jeep Dodge	Vehicle	(25,100.00)	
22244	Trac N Trol, Inc.	SCADA System	(719.25)	
22245	Tractor Supply Co	Materials	(553.68)	
22246	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
22247	Wex Bank	Fuel	(1,513.10)	
22248	Barnard Tire & Auto	Maintenance & Repair	(284.49)	
22249	Bastrop Copier	Copier	(44.00)	
22250	Bastrop WCID No 2	Road Payment	(85.00)	
22251	Bastrop WCID No 2 - RC	Transfer to RC	(4,250.00)	

Cash Flow Report - Operating Water Account

As of December 31, 2018

Num	Name	Memo	Amount	Balance
Disbursements				
22252	Cintas Corporation #86	Uniforms	(842.84)	
22253	DPC Industries, Inc.	Chemicals	(587.95)	
22254	Environmental Improvements, Inc	Maintenance	(895.29)	
22255	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(6,635.29)	
22256	Hi-Line Inc	Maintenance & Repairs	(189.52)	
22257	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
22258	McLean & Howard, LLP	Legal Fees	(1,250.00)	
22259	Professional Image Communications	Answering Service	(190.00)	
22260	Secretary of State	Misc Office	(21.00)	
22261	Texas Social Security Program	Retirement-Life	(35.00)	
22262	Waste Connections	Garbage	(79.93)	
22263	WJC Constructors, LLC	Contracted Repairs	(3,080.00)	
22264	Aqua Water Supply Corporation	Water Samples	(225.00)	
22265	Bastrop WCID No 2 - W/W	WasteWater Service	(147.22)	
22266	Bastrop WCID No 2 - Water	Purchase Water Expense	(270.93)	
22267	BEFCO Engineering, Inc	Engineering Fee - Mapping	(1,200.00)	
22268	DPC Industries, Inc.	Chemicals	(170.00)	
22269	DSHS Central Lab MC2004	Water Samples	(207.70)	
22270	Esquivel Enterprise	Cleaning	(400.00)	
22271	Ferguson Enterprises, Inc. #1105	Materials	(1,765.85)	
22272	Frontier Communications	Answering Service	(67.73)	
22273	Home Depot	Materials & Maintenance	(454.01)	
22274	Humana	Insurance Premium	(199.00)	
22275	Lower Colorado River Authority	Lab Fees	(375.00)	
22276	Quill Corporation	Office Supplies	(319.76)	
22277	Time Warner Cable	Telephone/Internet	(100.51)	
22278	Unum Life Insurance Company	Insurance Premium	(470.34)	
22279	USABluebook	Materials	(547.96)	
22280	Joseph & Rosario Stasulli	Customer Deposit Refund	(118.57)	
22281	Andrew Davis	Customer Deposit Refund	(114.41)	
22282	Sherry Schena	Customer Deposit Refund	(114.36)	
22283	Oskar Nisimblat	Customer Deposit Refund	(145.94)	
22284	Sara Sikora	Customer Refund	(52.14)	
22285	Jaime Leyva	Customer Deposit Refund	(178.32)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(5,179.66)	
EFT	Bluebonnet Electric Coop	Ulility	(4,157.73)	
EFT	City of Bastrop	Purchase Sewer Service	(11,546.23)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(1,541.38)	
INT/SRV	Bastrop WCID No 2	Customer Charge Back Items	(406.31)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 11/21/2018 - 12/04/2018	(16,473.28)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 12/05/2018 - 12/18/2018	(17,357.26)	
PAYROLL	John Hancock	401K Payments - John Hancock	(357.12)	
PAYROLL	John Hancock	401K Payments - John Hancock	(357.12)	
PAYROLL	Alliance Payroll	Payroll Fees	(210.45)	
PAYROLL	United States Treasury	Payroll Liabilites	(10,559.46)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - November	(30,734.69)	
RCT/TRN	Bastrop WCID No 2	Transfer to Water Reserve Savings - November	(5,423.77)	
Total Disbursements				(219,088.76)
BALANCE AS OF 12/31/2018				\$263,704.99

Cash Flow Report - TWDB WW Account

As of December 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2018				\$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 12/31/2018				\$572.00

Cash Flow Report - Standby Operating Account

As of December 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2018				\$127,873.86
Receipts				
	Accounts Receivable		6,899.47	
Total Receipts				6,899.47
Disbursements				
3926	Bastrop WCID No 2 Water	AP & Allocation	(1,341.14)	
3927	McCreary, Veselka, Bragg & Allen, P.C.	Attorney Fees - 06-02-0067/0068 Phillip A Preston	(689.67)	
Total Disbursements				(2,030.81)
BALANCE AS OF 12/31/2018				\$132,742.52

Cash Flow Report - Road Const Operating Account

As of December 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 12/01/2018				(\$16,882.03)
Receipts				
	Transfer from Water Fund for AP		4,250.00	
	Accounts Receivable		315,055.39	
	Accounts Receivable		12,827.66	
Total Receipts				332,133.05
Disbursements				
4956	973 Materials, LLC	Road Project	(1,194.90)	
4957	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 06-17-0023(R52040) Guadalupe Cerva	(321.60)	
4958	973 Materials, LLC	Road Project	(5,512.20)	
4959	McCreary, Veselka, Bragg & Allen PC	Legal Fees - November 2018 Sheriff Sale	(1,935.62)	
4960	Alliance Engineering Group, Inc	Professional Services	(305.00)	
4961	Bastrop Tree Service, Inc.	Tree Removal	(1,000.00)	
4962	Bastrop WCID No 2 Water	Reimbursement to Water Fund	(21,539.61)	
4963	BEFCO Engineering, Inc.	Engineering Fees - RM - Ulupau ROW Staking	(1,567.50)	
4964	Buda Materials LLC	Ahumoa Drive - Tahitian Village Project	(13,767.84)	
4965	K3 Transport LLC	Materials	(955.92)	
4966	Smith Supply Company	Capital Outlay	(526.85)	
4967	WJC Constructors, LLC	Capital Outlay	(17,840.50)	
4968	973 Materials, LLC	Materials	(10,503.60)	
4969	Bastrop County Clerk.	Legal Fees - Road Escrow Acct # 6221	(400.00)	
4970	K3 Transport LLC	Materials	(4,224.08)	
4971	McCoy's Corporation	Capital Outlay	(139.90)	
4972	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-11-0221 Karen Sue Jensen	(470.55)	
4973	Waller County Asphalt	Materials	(2,758.07)	
4974	WJC Constructors, LLC	Capital Outlay	(29,194.65)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(714.47)	
TRF	Bastrop WCID No 2 Water	Transfer Money to Water Fund	(151,402.25)	
Total Disbursements				(266,275.11)
BALANCE AS OF 12/31/2018				\$48,975.91

Account Balances

As of December 31, 2018

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
BANCORPSOUTH (XXXX1274)	01/05/2018	01/10/2019	1.25 %	150,000.00	Water
CADENCE BANK (XXXX8631)	08/09/2018	02/11/2019	2.00 %	150,000.00	Water
BUSINESS BANK OF TX, NA (XXXX425)	09/06/2018	03/05/2019	2.10 %	150,000.00	Water
TEXAS CAPITAL BANK (XXXX0326)	11/05/2018	04/04/2019	2.37 %	150,000.00	Water
UNITED TEXAS BANK (XXXX6344)	12/06/2018	05/06/2019	2.49 %	150,000.00	Water
REGIONS BANK (XXXX1889)	12/05/2018	06/02/2019	2.51 %	153,053.21	Water
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		1.20 %	625,427.46	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	63,525.44	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	503,099.24	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	70,933.94	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	115,508.00	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	114,016.00	Water Cap Improv
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	263,704.99	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,659,840.28	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	132,742.52	Standby Operating
Totals for Standby Fund:				\$132,742.52	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	181.69	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	48,975.91	Road Const Operating
Totals for Roads Fund:				\$49,157.60	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$2,841,740.40	

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

	Dec 18	Budget	Jan - Dec 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	89,603	91,667	1,296,792	1,100,000	1,100,000
14115 · Water Late Charge Income	2,646	2,083	33,188	25,000	25,000
14120 · TV Tap Fees	41,400	15,000	310,875	180,000	180,000
14125 · Capital Reserve Fee	5,204	5,000	60,083	60,000	60,000
14130 · Water Line Bore	2,300	583	32,850	7,000	7,000
14135 · Water Line Extension	0	833	0	10,000	10,000
14140 · Backflow Inspections	375	500	1,725	6,000	6,000
14145 · Returned Check Fee	0	25	0	300	300
14148 · Pools	0	33	550	400	400
14150 · Maps Sold	24	25	240	300	300
14155 · Office Rents	275	375	3,300	4,500	4,500
14160 · Other Income-W	124	0	12,924	0	0
14170 · Reconnect Fee	1,550	833	11,800	10,000	10,000
14175 · Interest-W	89	292	4,058	3,500	3,500
14180 · Copies & Faxes	1	4	12	50	50
14185 · FEMA Payments	0	0	2,224	0	0
14190 · Irrigation Systems	0	25	0	300	300
14196 · Deferred Revenue - FEMA	0	0	0	0	0
Total Water-Revenue	143,590	117,279	1,770,620	1,407,350	1,407,350
Total Income	143,590	117,279	1,770,620	1,407,350	1,407,350
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	22,184	42,083	440,778	505,000	505,000
16100b · Over Time	878	1,500	16,673	18,000	18,000
16100c · Double Time	195	250	2,156	3,000	3,000
16100e · Holiday	3,021	1,833	25,088	22,000	22,000
16100f · Annual Leave	990	1,667	21,922	20,000	20,000
16100g · Sick	209	417	10,044	5,000	5,000
16100h · Personal Time	596	308	1,521	3,700	3,700
16100i · Bonus	0	1,667	19,840	20,000	20,000
16100j · Moving	0	0	6,141	0	0
16100k · FICA	3,387	3,000	42,023	36,000	36,000
16100l · 401K	0	167	526	2,000	2,000
16100m · Retirement-Life	2,933	1,727	120,848	79,000	79,000
16100n · SUTA	0	167	1,863	2,000	2,000
16100o · Longevity Pay	0	875	0	10,500	10,500
16100p · FUTA	7	0	454	0	0
16100q · On Call Pay	383	417	4,751	5,000	5,000
Total 16100 · Payroll	34,786	56,077	714,628	731,200	731,200
16110 · Health Insurance					
16110a · Insurance-Medical	10,456	11,300	94,279	135,600	135,600
16110b · Insurance-Dental	319	175	2,887	2,100	2,100
16110c · Insurance-Vision	64	133	936	1,600	1,600
16110d · HSA	0	150	900	1,800	1,800

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

	Dec 18	Budget	Jan - Dec 18	YTD Budget	Annual Budget
16110e · Insurance-Life	470	292	5,134	3,500	3,500
Total 16110 · Health Insurance	11,309	12,050	104,135	144,600	144,600
16117 · Payroll Service Fee	210	0	2,971	0	0
16118 · Hand Tools	647	167	5,176	2,000	2,000
16120 · Wellness Program	0	25	244	300	300
16121 · Uniforms-W	0	583	5,905	7,000	7,000
16122 · Mileage	816	83	4,724	1,000	1,000
16123 · Vehicle Usage	0	500	2,508	6,000	6,000
16124 · Admin Allocations	(32,399)	(7,917)	(117,463)	(95,000)	(95,000)
16125 · PPE Allocations	(7,758)	(8,667)	(95,965)	(104,000)	(104,000)
16125a · EOM Salary Reimburs from WW	(9,127)	(10,083)	(112,900)	(121,000)	(121,000)
16126 · Answering Service	190	333	2,280	4,000	4,000
16127 · Repairs-Contracted-W	3,080	417	9,368	5,000	5,000
16128 · Maint Agreement-Hand Held	0	150	1,560	1,800	1,800
16128a · Contracted Taps - Water	0	583	0	7,000	7,000
16129 · Maint Agreement-Incode-W	0	1,000	8,704	12,000	12,000
16130 · Office Equip Lease	1,262	1,000	15,270	12,000	12,000
16131 · Pest Control	0	25	69	300	300
16132 · Maint Agreement-Printer	0	83	0	1,000	1,000
16133a · Security Agreement	0	25	420	300	300
16135 · Garbage	160	125	1,001	1,500	1,500
16136 · Cleaning-Maint Building	400	83	1,525	1,000	1,000
16137 · Backflow Inspection	0	33	0	400	400
16138 · Chemicals-Chlorine	405	1,333	15,039	16,000	16,000
16138a · Contract Labor	0	417	1,150	5,000	5,000
16139 · Field Equip Rental-W	0	417	10,490	5,000	5,000
16140 · Fuel-W	743	792	9,835	9,500	9,500
16141 · Repairs & Maint-W	0	1,500	2,594	18,000	18,000
16142 · Materials-W	3,271	5,417	64,235	65,000	65,000
16144 · Safety Supplies-W	79	333	3,138	4,000	4,000
16145 · Damage Claims	0	83	43,883	1,000	1,000
16145a · Meter Maintenance	0	42	0	500	500
16146 · Water Samples	225	542	7,898	6,500	6,500
16147 · Repairs & Maint-Water Well	804	1,667	54,129	20,000	20,000
16149 · Computer-W	27	1,500	21,256	18,000	18,000
16150 · Depreciation-W	16,764	14,167	201,167	170,000	170,000
16151 · Dues & Subscriptions	2,175	67	3,449	800	800
16152 · Election Costs	0	417	1,940	5,000	5,000
16153 · Fax	0	8	13	100	100
16154 · Late Fees-W	7	125	173	1,500	1,500
16155 · Internet	0	167	0	2,000	2,000
16156 · Printing-W	509	417	8,583	5,000	5,000
16156a · Janitorial Supplies	0	17	0	200	200
16157 · Office Supplies-W	611	417	6,201	5,000	5,000
16158 · Misc-W	233	167	3,709	2,000	2,000
16159 · Medical-W	0	33	0	400	400
16160 · Misc Office-W	325	208	3,026	2,500	2,500
16161 · Pre-Employment Screening	0	5	748	60	60
16162 · Random Drug Screening	0	13	0	150	150
16163 · Postage	0	750	8,823	9,000	9,000

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

	Dec 18	Budget	Jan - Dec 18	YTD Budget	Annual Budget
16164 · Public Notice	0	250	2,239	3,000	3,000
16165 · Telephone-W	506	500	8,321	6,000	6,000
16166 · License-W	0	208	298	2,500	2,500
16166a · Advertising	0	42	0	500	500
16167 · Bank Fees-W	30	417	425	5,000	5,000
16169 · TCEQ Fees-W	0	667	0	8,000	8,000
16171 · CC Fees	1,541	1,417	29,704	17,000	17,000
16172 · Interest Bonds-W	2,361	2,333	26,085	28,000	28,000
16174 · Accounting-W	1,458	1,167	16,519	14,000	14,000
16175 · Appraiser	0	83	0	1,000	1,000
16176 · Audit-W	0	667	9,000	8,000	8,000
16177 · Engineering-W	1,200	250	34,980	3,000	3,000
16178 · Legal-W	0	833	25,441	10,000	10,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	2,643	5,500	5,500
16179b · Insurance-Vehicles-W	0	142	1,887	1,700	1,700
16179c · Insurance-Misc-W	0	17	376	200	200
16179d · Insurance-E&O-W	0	42	531	500	500
16179e · Insurance-Liability-W	0	75	826	900	900
16179f · Insurance-Bonding	0	25	1,456	300	300
16179g · Insurance-FSA	139	417	1,677	5,000	5,000
16179h · Insurance-WC-W	0	333	6,032	4,000	4,000
16179i · Insurance- Wells	0	458	0	5,500	5,500
Total 16179 · Insurance-W	139	1,967	15,428	23,600	23,600
16180 · Repairs-Bldg-W	0	167	3,818	2,000	2,000
16181 · Repairs-Equip-W	12	333	407	4,000	4,000
16182 · Repairs-Vehicles-W	532	500	8,097	6,000	6,000
16182a · Yard Maintenance-Mowing	1,044	250	3,132	3,000	3,000
16183 · Travel					
16183a · Travel-Air	0	38	0	450	450
16183b · Travel-Lodging	313	350	513	4,200	4,200
16183c · Travel-Meals	908	58	1,554	700	700
16183d · Travel-Rental Car	0	21	0	250	250
Total 16183 · Travel	1,220	467	2,067	5,600	5,600
16184 · Training-W	0	208	1,590	2,500	2,500
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	142	2,155	1,700	1,700
16185b · Electricity-Office Bldg	0	583	5,132	7,000	7,000
16185c · Electricity-Wells	0	4,167	44,630	50,000	50,000
16185d · Electricity-WW Lift Station	0	42	722	500	500
Total 16185 · Electricity	0	4,933	52,638	59,200	59,200
16186 · Water-Maint Bldg	0	142	1,512	1,700	1,700
16187 · Water-Office Bldg	0	142	1,707	1,700	1,700
16188 · Computer Supplies	1,093	42	11,068	500	500
16189 · Labor-Service Lines & Tap-W	0	0	29,750	0	0
16196 · Permits	0	100	0	1,200	1,200

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

	Dec 18	Budget	Jan - Dec 18	YTD Budget	Annual Budget
16197 · Small Equipment Purchases	0	333	0	4,000	4,000
Total Water-Expense	40,891	96,111	1,309,861	1,211,610	1,211,610
Total Expense	40,891	96,111	1,309,861	1,211,610	1,211,610
Net Ordinary Income	102,699	21,168	460,759	195,740	195,740
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	1,500	83,447	60,000	60,000
17101 · Equipment-W	0	833	1,539	10,000	10,000
17102 · Meters-W	19,968	7,500	153,008	110,000	110,000
17104 · Software-W	0	0	48,737	30,000	30,000
17105 · Computer Replacement-W	0	417	0	5,000	5,000
17106 · Line Extension-W	0	5,000	51,093	60,000	60,000
17107 · Buildings-W	0	1,667	6,858	20,000	20,000
17108 · Water Line Improvements-W	0	2,500	12,024	30,000	30,000
17109 · Capital Outlay Culverts-W	0	0	54,081	120,000	120,000
17121 · Water Well Cap Improv-W	0	58,333	0	700,000	700,000
Total Capital Outlay-W	19,968	77,750	410,786	1,145,000	1,145,000
Total Other Expense	19,968	77,750	410,786	1,145,000	1,145,000
Net Other Income	(19,968)	(77,750)	(410,786)	(1,145,000)	(1,145,000)
Net Income	82,731	(56,582)	49,973	(949,260)	(949,260)

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

	Dec 18	Budget	Jan - Dec 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	59,561	56,250	691,065	675,000	675,000
14220 · WW Bore	1,400	583	10,050	7,000	7,000
14225 · WW Tap Fees	15,057	14,167	362,519	170,000	170,000
14230 · Pump Maintenance	525	417	6,003	5,000	5,000
14235 · Debt Service Reserve Fee	7,805	7,417	91,986	89,000	89,000
14275 · Interest-WW Reserve	17	25	256	300	300
14276 · Interest-WW	1,224	167	9,567	2,000	2,000
14280 · Other Income-WW	0	500	0	6,000	6,000
14285 · FEMA Payments-WW	0	0	0	0	0
Total Wastewater-Revenue	85,590	79,525	1,171,447	954,300	954,300
Total Income	85,590	79,525	1,171,447	954,300	954,300
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	583	5,325	7,000	7,000
16222 · W/W Salary Allocations	9,127	10,083	112,900	121,000	121,000
16229 · Maint Agreement-Incode-WW	0	333	2,171	4,000	4,000
16233 · Lift Station Admin Service Fee	0	33	1,150	400	400
16239 · Field Equip Rental-WW	0	167	8,569	2,000	2,000
16240 · Fuel-WW	743	775	9,835	9,300	9,300
16241 · Repairs & Maint-WW	0	1,333	12,584	16,000	16,000
16242 · Materials-WW	955	2,917	32,737	35,000	35,000
16243 · Meter Testing-WW	0	17	150	200	200
16244 · Safety Supplies-WW	0	200	2,160	2,400	2,400
16247 · Repairs & Maint-Lift Stat-WW	0	500	68,873	6,000	6,000
16248 · Grinder Pump Repair-WW	8,028	0	35,020	20,000	20,000
16250 · Depreciation-WW	37,347	35,833	448,167	430,000	430,000
16251 · Tools	160	83	2,734	1,000	1,000
16257 · Office Supplies-WW	0	17	0	200	200
16258 · Misc-WW	0	50	0	600	600
16259 · Medical-WW	0	25	300	300	300
16260 · Op & Maint-City of Bastrop-WW	23,092	11,917	225,920	143,000	143,000
16265 · Telephone-WW	0	83	119	1,000	1,000
16266 · License-WW	0	50	346	600	600
16268 · Filing Fees-WW	0	33	1,282	400	400
16269 · TCEQ Fees-WW	0	267	0	3,200	3,200
16272 · Interest Bonds-WW	13,381	13,250	160,566	159,000	159,000
16274 · Accounting-WW	1,296	1,000	14,692	12,000	12,000
16276 · Audit-WW	0	750	8,000	9,000	9,000
16277 · Engineering-WW	0	250	315	3,000	3,000
16278 · Legal- WW	0	83	0	1,000	1,000

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

	Dec 18	Budget	Jan - Dec 18	YTD Budget	Annual Budget
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	250	2,643	3,000	3,000
16279b · Insurance-Vehicles-WW	0	150	0	1,800	1,800
16279c · Insurance-Misc-WW	0	42	376	500	500
16279d · Insurance-E&O-WW	0	42	531	500	500
16279e · Insurance-Liability-WW	0	75	826	900	900
16279h · Insurance-WC-WW	0	417	6,032	5,000	5,000
Total 16279 · Insurance-WW	0	975	10,408	11,700	11,700
16280 · Repairs-Bldg WW	0	167	0	2,000	2,000
16281 · Repairs-Equip-WW	125	250	341	3,000	3,000
16282 · Repairs-Vehicles-WW	75	333	1,862	4,000	4,000
16283 · Yard Maintenance-Mowing	0	208	0	2,500	2,500
16284 · Training-WW	0	83	0	1,000	1,000
16285 · Electricity-Lift Stations	0	417	3,292	5,000	5,000
16286 · Water-Lift Stations	0	167	1,689	2,000	2,000
16289 · Labor-Service Lines & Tap-WW	0	0	2,500	0	0
16294 · Travel - Lodging	0	42	0	500	500
16295 · Travel - Meals	0	17	0	200	200
16296 · Travel - Rental Car	0	17	0	200	200
16297 · Small Equipment Purchaes-WW	0	83	0	1,000	1,000
Total Wastewater-Expense	94,329	83,392	1,174,007	1,020,700	1,020,700
Total Expense	94,329	83,392	1,174,007	1,020,700	1,020,700
Net Ordinary Income	(8,739)	(3,867)	(2,560)	(66,400)	(66,400)
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	0	34,547	30,000	30,000
17201 · Equipment-WW	0	250	0	3,000	3,000
17206 · WW Line Extensions-WW	0	833	0	10,000	10,000
17208 · Wastewater Improv-WW	0	2,083	0	25,000	25,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	413,510	100,000	100,000
Total Capital Outlay-WW	0	3,167	448,057	168,000	168,000
Total Other Expense	0	3,167	448,057	168,000	168,000
Net Other Income	0	(3,167)	(448,057)	(168,000)	(168,000)
Net Income	(8,739)	(7,033)	(450,617)	(234,400)	(234,400)

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

	<u>Dec 18</u>	<u>Budget</u>	<u>Jan - Dec 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	75,645	91,167	1,073,683	1,094,000	1,094,000
34215 · Assessments-Prior to 97	1,420	833	17,208	10,000	10,000
34220 · Late Fee	3,003	0	64,660	25,000	25,000
34225 · Late Fee- Prior	180	100	1,905	1,200	1,200
34235 · Lien Fees	6,769	2,083	44,398	25,000	25,000
34240 · Deed Admin Fee	3,506	100	29,905	1,200	1,200
34245 · Returned Check Fee	58	0	210	0	0
34250 · Filing Fees	78	250	2,096	3,000	3,000
34255 · Driveway	240	150	2,640	1,800	1,800
34260 · Other Income-RC	0	0	870	0	0
34265 · Attorney Fees	1,786	833	25,924	10,000	10,000
34270 · Allocation to Maintenance Fund	(13,666)	(13,667)	(163,992)	(164,000)	(164,000)
34274 · Admin Alloc to R/M 10%	0	908	0	10,900	10,900
34275 · Interest-RC	0	83	201	1,000	1,000
34280 · Sale of Real Property	0	500	0	6,000	6,000
Total Road Construction-Revenue	79,019	83,342	1,099,709	1,025,100	1,025,100
Total Income	79,019	83,342	1,099,709	1,025,100	1,025,100
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	7,758	8,667	95,965	104,000	104,000
36224 · Admin Allocations from Water-RC	31,533	7,917	110,874	95,000	95,000
36229 · Maint Agreement-Incode-RC	0	417	4,634	5,000	5,000
36239 · Field Equip Rental	0	125	225	1,500	1,500
36241 · Repair & Maint-RC	0	42	1,200	500	500
36242 · Materials-RC	0	0	0	0	0
36245 · Damage Claims	0	0	24	0	0
36258 · Misc	20	417	2,829	5,000	5,000
36263 · Postage	0	750	6,277	9,000	9,000
36264 · Public Notices	0	0	0	0	0
36268 · Filing Fees	2,280	417	9,739	5,000	5,000
36270 · Bad Debt	0	7,000	0	84,000	84,000
36271 · CC Fees	714	500	5,522	6,000	6,000
36272 · Attorney Fees (County)	3,562	250	29,227	3,000	3,000
36274 · Accounting	891	708	10,049	8,500	8,500
36276 · Audit-RC	0	0	5,500	8,000	8,000
36277 · Engineering-RC	0	833	12,270	10,000	10,000
36278 · Legal-RC	0	417	9,216	5,000	5,000
36279 · Insurance					
36279b · Insurance- Vehicles	0	0	1,887	0	0
36279c · Insurance-Misc	0	0	377	0	0

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

	<u>Dec 18</u>	<u>Budget</u>	<u>Jan - Dec 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
36279g · Insurance-FSA	0	0	0	0	0
36279h · Insurance- WC	0	0	5,027	0	0
Total 36279 · Insurance	0	0	7,291	0	0
36280 · Other Professional Fees	0	83	1,305	1,000	1,000
36294 · Road Fees Written Off	888	1,417	68,905	17,000	17,000
36295 · Lien Fees Written Off	90	500	13,320	6,000	6,000
36296 · Road Late Fees Written Off	105	583	17,157	7,000	7,000
36297 · Road Prior Written Off	0	1,417	45,179	17,000	17,000
36298 · Attorney Fees Written Off	264	500	40,144	6,000	6,000
36299 · Standby Fees Written Off	0	125	2,742	1,500	1,500
36300 · Standby Late Fees Written Off	0	83	1,350	1,000	1,000
Total Road Construction-Expense	48,105	33,167	500,943	406,000	406,000
Total Expense	48,105	33,167	500,943	406,000	406,000
Net Ordinary Income	30,914	50,175	598,766	619,100	619,100
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	0	31,500	840,153	606,000	606,000
Total Road Construction-Capital	0	31,500	840,153	606,000	606,000
Total Other Expense	0	31,500	840,153	606,000	606,000
Net Other Income	0	(31,500)	(840,153)	(606,000)	(606,000)
Net Income	30,914	18,675	(241,387)	13,100	13,100

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

	<u>Dec 18</u>	<u>Budget</u>	<u>Jan - Dec 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	0	833	0	10,000	10,000
34160 · Other-RM	0	16,667	0	200,000	200,000
34165 · FEMA Payments	0	0	8,614	0	0
34176 · Transfer from Road Construction	13,666	13,667	163,992	164,000	164,000
34180 · Admin Allocaitons-RM	0	7,917	0	95,000	95,000
Total Road Maintenance-Revenue	<u>13,666</u>	<u>39,083</u>	<u>172,606</u>	<u>469,000</u>	<u>469,000</u>
Total Income	13,666	39,083	172,606	469,000	469,000
Expense					
Road Maintenance-Expense					
36127 · Repairs- Contracted-RM	47,335	0	410,932	260,000	260,000
36128 · Contract Labor- RM	0	5,000	5,000	60,000	60,000
36139 · Field Equipment Rental- RM	0	500	10,922	6,000	6,000
36141 · R&M-RM	0	83	15,243	1,000	1,000
36142 · Materials-RM	30,241	2,917	109,333	35,000	35,000
36144 · Safety Supplies-RM	0	17	0	200	200
36146 · Equip. Small	0	83	0	1,000	1,000
36147 · Permit Fees	0	42	0	500	500
36174 · Accounting	203	167	2,284	2,000	2,000
36176 · Audit-RM	0	0	1,250	4,000	4,000
36177 · Engineering-RM	0	1,667	9,098	20,000	20,000
36178 · Legal-RM	0	167	700	2,000	2,000
36179 · Insurance-WC-RM	0	0	3,016	0	0
Total Road Maintenance-Expense	<u>77,778</u>	<u>10,642</u>	<u>567,778</u>	<u>391,700</u>	<u>391,700</u>
Total Expense	77,778	10,642	567,778	391,700	391,700
Net Ordinary Income	<u>(64,112)</u>	<u>28,442</u>	<u>(395,172)</u>	<u>77,300</u>	<u>77,300</u>
Net Income	<u>(64,112)</u>	<u>28,442</u>	<u>(395,172)</u>	<u>77,300</u>	<u>77,300</u>

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

	<u>Dec 18</u>	<u>Budget</u>	<u>Jan - Dec 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	(110)	2,500	5,417	30,000	30,000
25400 · Pine Forest Standby-Prior	0	208	0	2,500	2,500
25500 · TV Standby	0	1,333	15,673	16,000	16,000
25600 · Late Fees	0	167	4,155	2,000	2,000
25700 · Lien Fees	0	67	1,065	800	800
25710 · Attorney Fees	0	25	434	300	300
Total Income	(110)	4,300	26,744	51,600	51,600
Expense					
27110 · Admin Allocations	867	792	6,589	9,500	9,500
27120 · Maint. Agreement- Incode	0	167	577	2,000	2,000
27130 · Office Supplies	0	25	66	300	300
27135 · Filing Fees	0	17	0	200	200
27140 · Postage	0	133	0	1,600	1,600
27155 · Miscellaneous Expense	0	25	0	300	300
27157 · Appraiser/Surveyor	0	250	0	3,000	3,000
27160 · Accounting	203	167	2,382	2,000	2,000
27170 · Audit	0	208	1,250	2,500	2,500
27180 · Engineering	0	333	0	4,000	4,000
27190 · Legal	690	0	5,127	0	0
Total Expense	1,759	2,117	15,991	25,400	25,400
Net Ordinary Income	(1,869)	2,183	10,753	26,200	26,200
Other Income/Expense					
Other Expense					
27195 · Drainage	0	0	10,455	0	0
Total Other Expense	0	0	10,455	0	0
Net Other Income	0	0	(10,455)	0	0
Net Income	(1,869)	2,183	298	26,200	26,200

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	263,704.99
11220 · TWDB WW	572.00
	<hr/>
Total Checking/Savings	264,276.99
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	26,689.85
11250 · Accounts Receivable - WW	10,017.04
	<hr/>
Total Accounts Receivable	36,706.89
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,203,511.15
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	1,069.30
11172 · Due from RM-W	202.50
11173 · Due from RC-W	40,191.33
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,192,052.14
11260 · Allowance for Doubtful-WW	(4,414.45)
11273 · Prepaid Expenses	1,562.84
	<hr/>
Total Other Current Assets	2,485,589.76
	<hr/>
Total Current Assets	2,749,866.75
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,141,350.92)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	4,777,548.49
11290 · Accumulated Depreciation-WW	(2,381,795.12)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,438,146.98
	<hr/>
Total Fixed Assets	6,868,715.43
	<hr/>
TOTAL ASSETS	9,618,582.18
	<hr/> <hr/>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	48,692.45
	<hr/>
Total Accounts Payable	48,692.45
Other Current Liabilities	
12144 · FSA Employee Flexible Spending	176.08
12145 · Benefit Liability	(11,842.82)
12160 · Deposits	217,900.00
12170 · Due to TCEQ-W	2,282.12
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	3,472.03

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of December 31, 2018

	Dec 31, 18
12280 · Bonds Payable-TWDB-WW	5,570,000.00
Total Other Current Liabilities	5,805,487.41
Total Current Liabilities	5,854,179.86
Total Liabilities	5,854,179.86
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	(432,444.18)
Total Equity	3,764,402.32
TOTAL LIABILITIES & EQUITY	9,618,582.18

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

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	48,975.91
Total Checking/Savings	48,975.91
Other Current Assets	
31230 · Time Deposits-RC	181.69
31250 · Accounts Receivable-RC	2,079,184.71
31260 · Allowance for Doubtful-RC	(2,193,543.46)
31277 · FEMA Receivable	358,133.58
Total Other Current Assets	243,956.52
Total Current Assets	292,932.43
TOTAL ASSETS	292,932.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	17,586.52
Total Accounts Payable	17,586.52
Other Current Liabilities	
32150 · Due to Water-RM	202.50
32250 · Due to Water-RC	40,191.33
32257 · FEMA Funds Deferred Revenue	358,133.58
Total Other Current Liabilities	398,527.41
Total Current Liabilities	416,113.93
Total Liabilities	416,113.93
Equity	
33130 · Fund Balance-RM	199,655.49
33220 · Fund Balance-RC	313,722.04
Net Income	(636,559.03)
Total Equity	(123,181.50)
TOTAL LIABILITIES & EQUITY	292,932.43

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

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	132,742.52
Total Checking/Savings	132,742.52
Other Current Assets	
21500 · Accounts Receivable	523,484.26
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	14,950.35
Total Current Assets	147,692.87
TOTAL ASSETS	147,692.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	1,069.30
Total Other Current Liabilities	1,069.30
Total Current Liabilities	1,069.30
Total Liabilities	1,069.30
Equity	
23010 · Fund Balance	146,325.70
Net Income	297.87
Total Equity	146,623.57
TOTAL LIABILITIES & EQUITY	147,692.87

District Debt Service Payments

01/01/2019 - 12/31/2019

<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 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
Debt Service Payment Due 12/01/2019						
Amegy Bank of Texas	2016	12/01/2019		250,000.00	92,674.50	342,674.50
		Total Due 12/01/2019		250,000.00	92,674.50	342,674.50
		District Total		\$250,000.00	\$185,349.00	\$435,349.00