

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
MEETING AGENDA

TO: THE BOARD OF DIRECTORS OF BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2, BASTROP COUNTY, TEXAS, AND TO ALL OTHER INTERESTED PERSONS:

NOTICE IS HEREBY GIVEN THAT A REGULAR MEETING OF THE GOVERNING BODY OF THE ABOVE NAMED POLITICAL SUBDIVISION WILL BE HELD ON THE 19th DAY OF APRIL, 2018 AT 6:30 P.M. IN THE BOARD ROOM LOCATED AT 106 CONFERENCE DRIVE, BASTROP TEXAS 78602, AT WHICH TIME THE FOLLOWING SUBJECTS WILL BE DISCUSSED:

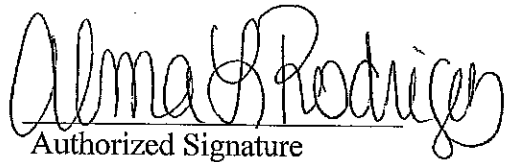
- 1.) Call to Order and Establish a Quorum – Creamer
- 2.) Pledge of Allegiance – Creamer
- 3.) Texas State Flag – Creamer
- 4.) Public Comments/Announcements (The Board respectfully requests that persons limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)
- 5.) Discussion and possible action regarding scheduling of future meeting dates (Creamer):
 - a. Regular Board of Director’s Meeting for Thursday, May 17, 2018 at 6:30 P.M.
- 6.) CONSENT AGENDA: (*Consent Agenda items are generally routine. Unless removed by a member of the Board or General Manager, items listed on the consent agenda may be acted on together and without prior discussion.*)
 - a. Approval of minutes from the March 5, 2018 Special meeting of the Board of Directors;
 - b. Approval of minutes from March 8, 2018 Regular meeting of the Board of Directors;
 - c. Approval of monthly financials report for March 2018; and
- 7.) Discussion and possible action regarding approval of the 2017 Annual Fiscal Year Audit – Bob West

FILED
APR 16 2018
Rose Pletech
Bastrop County Clerk

1:30pm

- 8.) Discussion and possible action regarding General Manager Reports-- Ouellet
 - a. Status Report regarding May 5, 2018 Director Election.
 - b. Status Report regarding implementation of District Website improvements
 - c. Collection of delinquent stand by fees
 - d. Hydrant repair status
 - e. Status of meter change outs
 - f. Status of new dump truck
 - g. Interconnect with City of Bastrop and Aqua Water
 - h. Capital Improvement suggestions going forward
 - i. Addition of Part Time employee
- 9.) Discussion and possible action regarding award of contract for 2018 Road Construction Projects.-Ouellet
- 10.) Discussion and possible action regarding the acquisition of additional land and construction of new administration office building. – Kier
- 11.) Discussion and possible action regarding the potential sale of District Office building- Ouellet
- 12.) Discussion and possible action regarding the District’s personnel policies relating to background checks and drug screening. – Kier
- 13.) Discussion and possible action to ask BEFCO and Legal Counsel to review Road Districts Annual Submission of Master Plan for completeness and recommend corrective actions if required - Kier
- 14.) Discussion and possible action regarding further technical enhancements to the Board of Directors meetings - Kier
- 15.) Discussion and possible action regarding updating the District’s electronic funds transfer (EFT) Policy – Ouellet
- 16.) Discussion and possible action regarding potential capital improvement projects to be funded with existing District funds – Kier
- 17.) Discussion and possible action regarding status reports and recommendations by the Road Committee at future Board of Directors’ meetings - Kier
- 18.) Discussion and possible action regarding warranty period on road improvement projects - Ouellet
- 19.) Board suggestions on future agenda items-
 - a. Commercial water and sewer rates; and
 - b. Other future agenda items.

- 20.) Discussion and possible action regarding Release of Liens held by District on Real Property
- 21.) The Board of Directors will meet in a closed/executive session pursuant to Texas Government Code, Chapter 551 (Texas Open Meetings Act), to discuss the following:
- A.) Section 551.074 – Deliberate the appointment, employment, evaluation, reassignment, duties, discipline relating to the General Manager and other District employees.
- 22.) The Board of Directors will reconvene into open session to discuss, consider, and/or take any actions related to the executive session noted herein, or regular agenda items.
- A.) Discussion and Possible Action regarding resignation of General Manager;
 - B.) Discussion and Possible Action regarding Appointment of Interim General Manager; and
 - C.) Discussion and possible action regarding Road Construction management and oversight in the event of resignation of General Manager.
- 23.) Adjourn


Authorized Signature

The Board of Directors may go into Executive Session at any time during the meeting pursuant to the applicable section of Subchapter D, Chapter 551, Texas Government Code, of the Texas Open Meetings Act, on any of the matters set forth on this agenda. No final action, decision or vote will be taken on any subject or matter in Executive Session.

The District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 512-321-1688 for further information.

PURSUANT TO SECTION 30.06 PENAL CODE (TRESPASS BY HOLDER WITH A CONCEALED HANDGUN), A PERSON LICENSED UNDER SUBCHAPTER H, CHAPTER 411, GOVERNMENT CODE (HANDGUN LICENSING LAW), MAY NOT ENTER THIS PROPERTY WITH A CONCEALED HANDGUN.

DE ACUERDO CON LA SECCIÓN 30.06 DEL CÓDIGO PENAL (DEL ALLANAMIENTO POR PORTADOR DE LICENCIA CON UN ARMA DE FUEGO OCULTA), UNA PERSONA CON LICENCIA BAJO EL SUBCAPÍTULO H, CAPÍTULO 411, CÓDIGO DE GOBIERNO (LEY DE ARMAS OCULTAS), NO PUEDE ENTRAR A ESTA PROPIEDAD CON UN ARMA OCULTA.

Agenda

Item # 6

Consent
Agenda

Minutes of the Special Meeting of the
BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2

A special meeting of the Board of Directors of Bastrop County Water Control and Improvement District #2 was held on Monday, March 5, 2018, beginning at 6:30 p.m. at the Conference Center, 106 Conference Drive, Bastrop, TX. 78602.

Present BCWCID #2 Board Members:

John Creamer, President
Victor Gonzalez, Vice President
Mary Beth O' Hanlon, Secretary
Sam Kier, Treasurer
Karen Pinard, Director

BCWCID #2 Staff/Other Professionals:

Jim Ouellet, General Manager
Alma Rodriguez, District Administrator

- 1.) Call to Order and Establish a Quorum
President Creamer called the meeting to order at 6:30 p.m. A quorum of Board members was present.
- 2.) Pledge of Allegiance
President Creamer led the Pledge of Allegiance.
- 3.) Texas State Flag
President Creamer led the Pledge of Allegiance to the Texas Flag.
- 4.) Public Comments/Announcements (The Board respectfully requests that persons limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)
County Commissioner Mel Hamner announced that the overpass at 71 and 95 will be opened by noon tomorrow.

President Creamer asked Commissioner Hamner when the bridge was going to be opened.

Commissioner Hamner responded by the end of the week weather permitting.
- 5.) Discussion and possible action regarding engagement of special litigation counsel.

Motion: Mary Beth O'Hanlon moved to hire Scott Tschirhart as the District's special counsel for litigation counsel. Seconded: Sam Kier.

Mr. Tschirhart explained why the District is going to hire a litigation counsel. After the last meeting there was a vote not to convey certain real property that the District owns as a result of the vote that decision prompted a demand letter from a lawyer out of Austin. The demand letter stated the District needed to attend a closing on March 23, 2018 and sell the property pursuant to the contracts. The District falls under the Texas Water Code.

The District has to declare real property as surplus then publish the notice twice in the newspaper before it can take bids on the property. The District could not comply with this demand even if they wanted to. The District asked me to be here tonight and I will respond to this letter if the board approves.

Vote: Three (3) in favor, One (1) Abstention, motion carries.

- 6.) Discussion and possible action regarding the potential sale and conveyance of real property within Pine Forest Unit 6 Subdivision:
- a. Adoption of Order Declaring Property to be Surplus and Authorizing Sale;
 - b. Discussion and possible action regarding approval of contracts for sale and conveyance of property;
 - c. Discussion and possible action regarding February 27, 2017 demand letter by legal counsel for Pine Forest Investment Group, LLC; and
 - d. Communications with City of Bastrop, Bastrop County and other political subdivisions regarding potential sale and conveyance of real property.

President Creamer stated based on the fact that we just hired our special litigation counsel we are not going to take any action on Item # 6 tonight.

Motion: Karen Pinard moved to table this item until further advisement from legal counsel. Seconded: Sam Kier. Vote: Three (3) in favor, One (1) Abstention, motion carries.

- 7.) The Board of Directors will meet in a closed/executive session pursuant to Texas Government Code, Chapter 551 (Texas Open Meetings Act), to discuss the following:
- A.) Section 551.071 – The Board may go into closed/executive session to consult with the District’s legal counsel concerning the following: (1) to seek the advice of legal counsel regarding (a) pending or contemplated litigation; or (b) a settlement offer; or (2) on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act:
 - i. Sale of District property within Pine Forest Unit 6 Subdivision.
 - ii. February 27, 2018 demand letter for sale and conveyance of real property within Pine Forest Unit 6 Subdivision
 - B.) Section 551.072 - Deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the District in negotiations with a third person; and
 - i. Sale of Pine Forest Unit 6 Subdivision Lots owned by the District

President Creamer announced at 6:33 p.m. that the Board will meet in Executive Session regarding the listed items in Agenda item # 7

- 8.) The Board of Directors will reconvene into open session to discuss, consider, and/or take any actions related to the executive session noted herein, or regular agenda items.

The Board Adjourned Executive Session at 7:05 p.m.

No action or decision made in Executive Session.

- 9.) Adjourn

Motion: Sam Kier moved to adjourn. Seconded: Victor Gonzalez. Vote: Four (4) in favor, motion carries.

MEETING ADJOURNED AT 7:06 P.M.

Board Director

Date

Minutes of the Regular Meeting of the
BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2

A regular meeting of the Board of Directors of Bastrop County Water Control and Improvement District #2 was held on Thursday, March 08, 2018, beginning at 6:30 p.m. at the Conference Center, 106 Conference Drive, Bastrop, TX. 78602.

Present BCWCID #2 Board Members:

John Creamer, President
Victor Gonzalez, Vice President
Mary Beth O' Hanlon, Secretary
Sam Kier, Treasurer
Karen Pinard, Director

BCWCID #2 Staff/Other Professionals:

Jim Ouellet, General Manager
Tyler Walsh, Operations Manager
Alma Rodriguez, District Administrator

- 1.) Call to Order and Establish a Quorum
President Creamer called the meeting to order at 6:30 p.m. A quorum of Board members was present.
- 2.) Pledge of Allegiance
President Creamer led the Pledge of Allegiance.
- 3.) Texas State Flag
President Creamer led the Pledge of Allegiance to the Texas Flag.
- 4.) Public Comments/Announcements (The Board respectfully requests that persons limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)
None
- 5.) Discussion and possible action regarding scheduling of future meeting dates:
 - a. Regular Board of Director's Meeting for Thursday, April 19, 2018 at 6:30 P.M.
 - b. Public Road Meeting for Saturday, March 24, 2018 at 9:00 A.M.President Creamer announced the upcoming meeting dates.

Jim Ouellet stated the road committee meeting will be held on Tuesday, March 20, 2018 at 6:00 P.M.
- 6.) CONSENT AGENDA: (*Consent Agenda items are generally routine. Unless removed by a member of the Board or General Manager, items listed on the consent agenda may be acted on together and without prior discussion.*)

- a. Approval of minutes from the February 15, 2018 Regular meeting of the Board of Directors; and
- b. Approval of monthly financials report for February 2018

Motion: Sam Kier moved to approve the consent agenda items. Seconded: Karen Pinard. Vote: Four (4) in favor, motion carries.

- 7.) Discussion, possible action and updates by General Manager

Jim Ouellet reported on the following items:

Repairs on Koolua Drive and Awehi Lane landslide

The steel pilings are in and the roads are open at Koolua and Awehi. Koolua Drive is completed as of today and Awehi should be completed by the end of the week.

Road Maintenance Activities

Attached is a listing of road maintenance activities which have taken place in recent weeks. We have implemented a new form for road maintenance activities.

Storage Tank Construction

Tank site survey was completed and information is being prepared to submit to the City for the zoning variance.

New Office Building

The possible need for a certain size storm water pond has delayed the selection of an architect. Preliminary layout design plans has suggested a certain size storm water pond is needed and site configurations are being evaluated. An adjacent lot owner has been contacted to see if they wish to sell a lot that may be used for a retaining pond. The land in question cannot be built upon and would be ideal to be used for storm water for the entire area.

Sale of Existing Office Building

The contract with the realtor expired on February 22. A meeting was held with Kevin White who is the realtor for the property which abuts the office building. He expressed that his client's desire to sell their property is elevated and he would like to see something accomplished relatively soon.

A concept worth discussing is to sell the 1.35 acres (known as 126 Olaa Ct) as a separate entity. The advantage of such is that it can be easily sold for building lots and it will then reduce the price of the existing office building to make it more attractive to potential buyers.

At this time we need to secure a new realtor and also decide if we wish to sell the parcels independently.

President Creamer stated the city rezoned the area around Olaa Ct. to residential.

Director Kier suggested that Jim Ouellet contact some commercial realtors and bring the information back to the Board at the next meeting.

Water Quality

The latest round of TTHM testing indicates the levels have been dramatically reduced through the installation of treatment and better management of the water sources. There have been some discolored water calls the past week but we have been opening some closed valves. This will go back to normal soon.

Election of Officers

The election process is moving forward. Alma Rodriguez has been maintaining communications with the Election Commission. A process to determine which candidates name would be placed first on the ballot for each respective position was held.

Director Pinard stated we need to publicize voting locations and times.

Website Update

The website is being finalized. Erika McDonald has been a great help and Alma quickly learned how to navigate behind the scenes to make changes and update.

Road Construction Status

Bids are due on March 9 for improvements to the roads scheduled for 2018 construction season. We plan on having more firmed up numbers before the March 24th meeting.

SCADA System

The SCADA system has been completed at water well 2 and 3. We can now operate certain aspects of the plants from a computer system in the office. We will eventually have mobile capability to observe conditions in the system from a distance.

Director Kier asked if there was another Phase to installing the SCADA System.

Mr. Ouellet stated the next phase would be for wastewater to add all the lift stations.

Road Committee Members

Notice was sent via an email blast and on the website informing residents of openings on the Road Committee. The present openings are for a unit 2 and a unit 5 resident. We received five responses. Of the five, Jo Anne Egitto resides in Unit 2 and Kathleen Newton resides in Unit 5. Pursuant to the Road Committee Resolution, the residents from the vacant units would be appointed to the committee.

- 8.) Discussion and possible action regarding adoption of Order Approving District Investment Policy and Investment Strategies
Jim Ouellet stated this is revised Investment Policy that Tony Corbett prepared for the District.

Director O'Hanlon stated these are very conservative investments and this policy is put in place to protect the District.

Motion: Sam Kier moved to adopt the Order Approving District Investment Policy and Investment Strategies. Seconded: Mary Beth O'Hanlon. Vote: Four (4) in favor, motion carries.

- 9.) Road Committee Matters:
- a. Discussion and possible action regarding modification of existing policies for appointment of members to the Road Committee; and
 - b. Discussion and possible action regarding appointment of new member(s) to Road Committee.

President Creamer stated the big issue that concerns him is there is a person on the road committee that hasn't been to a meeting in quite some time and some action should be taken.

Mr. Ouellet stated there is reference to that in the policy.

Director Kier suggested the policy just be managed.

Director Gonzalez suggested creating an At Large Position.

Director O'Hanlon agreed with Director Gonzalez since there are a lot of people that are willing to help.

Director Pinard stated we should talk to the legal counsel on this matter.

Kathleen Newton was not present. The Board welcomed Jo Anne Egitto to the Road Committee.

Motion: Karen Pinard moved to appoint Jo Anne Egitto to serve as the Unit 2 Road Committee Member. Seconded: Sam Kier. Vote: Four (4) in favor, motion carries.

Motion: Karen Pinard moved to appoint Kathleen Newton to serve as the Unit 5 Road Committee Member. Seconded: Sam Kier. Vote: Four (4) in favor, motion carries.

- 10.) Discussion and possible action regarding Interlocal Agreement with Bastrop County relating to completion of 2017 Road Improvement Projects and 2018 Road Improvement Projects

Mr. Ouellet stated we have an Interlocal Agreement signed by Judge Pape to chip seal the roads that we constructed this past year and at this point that is all the County will commit to.

Motion: Karen Pinard moved to approve the Interlocal Agreement with Bastrop County relating to chip sealing the roads completed in 2017. Seconded: Sam Kier. Vote: Four (4) in favor, motion carries.

- 11.) Discussion and possible action relating to draft presentation materials for the March 24, 2018 road meeting
Jim Ouellet presented a draft of the presentation for the road meeting on March 24, 2018.

President Creamer asked the Board to send any suggestions to Jim or Director Kier.

Director Kier stated this year he added some roads that were in the vicinity and BEFCO brought over the maps for us to review. This plan does not included an increase is road assessment fees.

No Action Taken.

- 12.) Discussion and possible action on developing specific delineation on responsibilities between Board and Staff
Jim Ouellet stated this is something that he will have legal counsel work on just so we are in compliance with Texas law. Tony Corbett is preparing the documents and once it is available they will be presented to the Board.

No Action Taken.

- 13.) Discussion and possible action regarding revisions to the District's Employee Handbook
Jim Ouellet stated last month I presented some changes and Tony Corbett stated it could be condensed. The condensed version is in your packet.

Motion: Karen Pinard moved to approve the revision to the District's Employee Handbook regarding the Job Application Process and Appointment. Seconded: Sam Kier. Vote: Four (4) in favor, motion carries.

- 14.) Discussion and possible action regarding road maintenance and standby fees:
- a. Update on actions taken with respect to Ms. Sheila Boyland request for Standby fee refund.
Jim Ouellet stated he met with Director Pinard and Alma Rodriguez and there is no real policy regarding contiguous lots.

Mr. Ouellet stated he left Ms. Boyland a message that the District would write off any balances on her account.

- 15.) Board suggestions on future agenda items-
 - a. Commercial water and sewer rates; and
 - b. Other future agenda items.

Jim Ouellet stated we are going to have an agenda item regarding expanding our EFT activities.

Director Kier suggested an item regarding a capital plan for the 600k in escrow and warranty periods on the roads.

Director Kier also stated he did not receive his road bill by email.

Alma Rodriguez stated she will find out why he didn't receive an email for his road bill.

Director Pinard stated she would like a status update on the installation of the radio reads meters.

- 16.) Discussion and possible action regarding Release of Liens held by District on Real Property
Alma Rodriguez presented the Release of Liens.

Motion: Karen Pinard moved to the Release of Liens. Seconded: Sam Kier. Vote: Four (4) in favor, motion carries.

- 17.) Discussion and possible action regarding engagement of special litigation counsel. President Creamer stated this item was covered at the Special Meeting.

No Action Taken.

- 18.) The Board of Directors will meet in a closed/executive session pursuant to Texas Government Code, Chapter 551 (Texas Open Meetings Act), to discuss the following:

A.) Section 551.071 – The Board may go into closed/executive session to consult with the District's legal counsel concerning the following: (1) to seek the advice of legal counsel regarding (a) pending or contemplated litigation; or (b) a settlement offer; or (2) on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act:

- i. Sale of District property within Pine Forest Unit 6 Subdivision.

- B.) Section 551.072 - Deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the District in negotiations with a third person; and
i. Unit 6 Lots owned by the District

- C.) Section 551.074 – Deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public officers or employees

President Creamer announced at 7:27 p.m. that the Board will meet in Executive Session regarding Section 551.074 only, the other items were discussed at the Special Meeting on Monday.

- 19.) The Board of Directors will reconvene into open session to discuss, consider, and/or take any actions related to the executive session noted herein, or regular agenda items.

The Board Adjourned Executive Session at 8:20 p.m.

No action or decision made in Executive Session.

Director Kier stated that No Action will be taken for Section 551.074.

- 20.) Discussion and possible action regarding the potential sale and conveyance of real property within Pine Forest Unit 6 Subdivision:

- a. Adoption of Order Declaring Property to be Surplus and Authorizing Sale;
- b. Discussion and possible action regarding approval of contracts for sale and conveyance of property; and
- c. Discussion and possible action regarding February 27, 2017 demand letter by legal counsel for Pine Forest Investment Group, LLC.

Jim Ouellet stated this Item was addressed on Monday. No Action Needed.

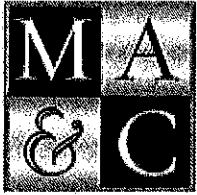
- 21.) Adjourn

Motion: Karen Pinard moved to adjourn. Seconded: Sam Kier. Vote: Four (4) in favor, motion carries.

MEETING ADJOURNED AT 8:20 P.M.

Board Director

Date



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

March 31, 2018

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
As of March 31, 2018

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

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
As of March 31, 2018

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

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - Operating Water Account
 As of March 31, 2018

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

Bastrop WCID No 2 - Water/Wastewater
Cash Flow Report - TWDB WW Account
 As of March 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2018				\$572.00
Receipts				
	No Receipts Activity		0.00	
Total Receipts			<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 03/31/2018				<u><u>\$572.00</u></u>

Bastrop WCID No 2 - Standby
Cash Flow Report - Standby Operating Account
 As of March 31, 2018

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

Bastrop WCID No 2 - Roads
Cash Flow Report - Road Const Operating Account
As of March 31, 2018

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

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of February 28, 2018

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

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of March 31, 2018

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

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

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

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

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

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

	Mar 18	Budget	Jan - Mar 18	YTD Budget	Annual Budget
16166 · License-W	0	208	0	625	2,500
16166a · Advertising	0	42	0	125	500
16167 · Bank Fees-W	35	417	130	1,250	5,000
16169 · TCEQ Fees-W	0	667	0	2,000	8,000
16171 · CC Fees	1,473	1,417	4,112	4,250	17,000
16172 · Interest Bonds-W	2,361	2,333	7,081	7,000	28,000
16174 · Accounting-W	1,755	1,167	4,819	3,500	14,000
16175 · Appraiser	0	83	0	250	1,000
16176 · Audit-W	0	667	0	2,000	8,000
16177 · Engineering-W	0	250	3,388	750	3,000
16178 · Legal-W	0	833	2,913	2,500	10,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	1,375	5,500
16179b · Insurance-Vehicles-W	0	142	0	425	1,700
16179c · Insurance-Misc-W	0	17	0	50	200
16179d · Insurance-E&O-W	0	42	0	125	500
16179e · Insurance-Liability-W	0	75	0	225	900
16179f · Insurance-Bonding	50	25	50	75	300
16179g · Insurance-FSA	86	417	425	1,250	5,000
16179h · Insurance-WC-W	0	333	833	1,000	4,000
16179i · Insurance- Wells	0	458	0	1,375	5,500
Total 16179 · Insurance-W	136	1,967	1,328	5,900	23,600
16180 · Repairs-Bldg-W	0	167	0	500	2,000
16181 · Repairs-Equip-W	64	333	257	1,000	4,000
16182 · Repairs-Vehicles-W	240	500	1,330	1,500	6,000
16182a · Yard Maintenance-Mowing	0	250	0	750	3,000
16183 · Travel					
16183a · Travel-Air	0	38	0	113	450
16183b · Travel-Lodging	0	350	0	1,050	4,200
16183c · Travel-Meals	39	58	116	175	700
16183d · Travel-Rental Car	0	21	0	63	250
Total 16183 · Travel	39	467	116	1,400	5,600
16184 · Training-W	100	208	365	625	2,500
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	142	321	425	1,700
16185b · Electricity-Office Bldg	0	583	1,161	1,750	7,000
16185c · Electricity-Wells	0	4,167	5,856	12,500	50,000
16185d · Electricity-WW Lift Station	0	42	0	125	500
Total 16185 · Electricity	0	4,933	7,338	14,800	59,200
16186 · Water-Maint Bldg	0	142	271	425	1,700
16187 · Water-Office Bldg	0	142	468	425	1,700
16188 · Computer Supplies	16	42	32	125	500
16196 · Permits	0	100	0	300	1,200
16197 · Small Equipment Purchases	0	333	0	1,000	4,000
Total Water-Expense	120,199	100,968	294,657	302,902	1,211,610

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

	Mar 18	Budget	Jan - Mar 18	YTD Budget	Annual Budget
Total Expense	120,199	100,968	294,657	302,902	1,211,610
Net Ordinary Income	(6,682)	16,312	59,173	-48,935	193,740
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 - Vehicles-W	0	5,000	102	15,000	60,000
17101 - Equipment-W	1,539	1,500	1,539	2,500	10,000
17102 - Meters-W	42,000	42,000	42,000	42,500	110,000
17104 - Software-W	44,418	30,000	44,418	30,000	30,000
17105 - Computer Replacement-W	0	417	0	1,250	5,000
17106 - Line Extension-W	31,918	30,000	48,093	40,000	60,000
17107 - Buildings-W	0	1,667	6,858	5,000	20,000
17108 - Water Line Improvements-W	0	2,500	1,726	7,500	30,000
17109 - Capital Outlay Culverts-W	3,600	10,000	4,066	30,000	120,000
17121 - Water Well Cap Improv-W	0	58,333	0	175,000	700,000
Total Capital Outlay-W	123,475	181,417	148,802	348,750	1,145,000
Total Other Expense	123,475	181,417	148,802	348,750	1,145,000
Net Other Income	(123,475)	(181,417)	(148,802)	(348,750)	(1,145,000)
Net Income	(130,157)	(165,105)	(89,629)	(299,815)	(949,260)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Bastrop County Water Control & Improvement District No. 2

District Debt Service Payments

01/01/2018 - 12/31/2018

<u>Paying Agent</u>	<u>Series</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Debt Service Payment Due 06/01/2018						
Amegy Bank of Texas	2016	06/01/2018		0.00	94,450.75	94,450.75
		Total Due 06/01/2018		0.00	94,450.75	94,450.75
Debt Service Payment Due 12/01/2018						
Amegy Bank of Texas	2016	12/01/2018		245,000.00	94,450.75	339,450.75
		Total Due 12/01/2018		245,000.00	94,450.75	339,450.75
		District Total		\$245,000.00	\$188,901.50	\$433,901.50

Agenda

Item # 7

2017
Annual
Audit

WEST, DAVIS & COMPANY
A LIMITED LIABILITY PARTNERSHIP

March 31, 2018

To the Board of Directors of the
Bastrop County Water Control and Improvement District No. 2

We have audited the December 31, 2017 financial statements of the Bastrop County Water Control and Improvement District No. 2 (the "District") and have issued our report thereon dated March 31, 2018. Professional standards require that we provide you with the following information related to our audit. We will be pleased to discuss the contents of this letter or any related questions of the District Board members at your convenience.

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

RESPONSIBILITY OF INDEPENDENT ACCOUNTANTS

Our responsibility under auditing standards generally accepted in the United States of America is to express an opinion on the financial statements of the District based on our audit. In carrying out this responsibility, we assessed the risk that the financial statements may contain a material misstatement, either intentional or unintentional, and designed and conducted an audit to provide reasonable, but not absolute, assurance of detecting misstatements that are material to the financial statements. We have completed the audit of the District's financial statements in accordance with government auditing standards issued by the Comptroller General of the United States of America.

REPORT ISSUED ON 2017 AUDIT

We have issued our report, dated March 31, 2018, on the December 31, 2017, financial statements of the District. Our report is unqualified as to scope and accounting.

INTERNAL ACCOUNTING CONTROL

We considered the internal control structure in order to gain a basic understanding of the internal control policies and procedures in order to design an effective and efficient audit approach, not for the purpose of providing assurance on the internal control structure.

ACCOUNTING PRINCIPLES

Management employed appropriate accounting principles as described in Note 1 to the financial statements and made all required disclosures in the financial statements. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

MANAGEMENT COOPERATION

We were given full access to accounting records, supporting documents and other information that we requested.

MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant judgments or estimates included in the financial statements are estimates of asset useful lives, depreciation expense, certain liabilities including accrued expenses, and uncollectible receivables. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

SIGNIFICANT AUDIT ADJUSTMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has agreed to correct all such misstatements. The misstatements detected as a result of audit procedures are attached to this letter.

MAJOR ISSUES DISCUSSED WITH MANAGEMENT PRIOR TO RETENTION

There were no major issues discussed with management prior to our retention regarding the application of accounting principles and auditing standards.

DISAGREEMENTS WITH MANAGEMENT

We had no disagreements with management of the District regarding the application of accounting principles, the scope of our audit, disclosures to be included in the financial statements or the wording of our report on the financial statements.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the attached management representation letter dated March 31, 2018.

CONSULTATION WITH OTHER ACCOUNTANTS

Management informed us that there were no consultations with other independent accountants regarding the application of accounting or auditing matters during the year.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Sincerely,

Weist, Davis + Company

Enclosure 1: Management Representation Letter

Enclosure 2: Summary of Misstatements Detected as a Result of Audit Procedures ("AJEs")

WEST, DAVIS & COMPANY
A LIMITED LIABILITY PARTNERSHIP

March 31, 2018

To the Board of Directors and Management of the
Bastrop County Water Control and Improvement District No. 2

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bastrop County Water Control and Improvement District No. 2 (the "District") as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control that we consider to be significant deficiencies.

To the Board of Directors and Management of the
Bastrop County Water Control and Improvement District No. 2

Follow-up on prior year recommendations:

1. The District prepared its financial statements for its Governmental Funds on the basis of cash receipts and disbursements, whereby certain revenues and the related assets are recognized when received, and expenses are recognized when paid. The accrual basis is required for Proprietary Funds and the modified-accrual basis is required for Governmental Funds by generally accepted accounting principles. The District's current system to convert accrual basis billings to cash basis revenues is cumbersome and prone to error. We recommended that the accrual basis of accounting be used for all of the District's funds.

This recommendation has been implemented.

2. The year-end closing procedures are not adequately delineated, and additional controls are needed over the accounting function. For instance, the prior year's audit adjusting entries were not all posted – some were, and some were not. Certain prior year audit adjusting entries that were posted should have been reversed on the current year's books and were not. In at least one instance a transfer of cash was recorded as received by one fund in December 2016, but the transfer of cash out of the other fund was not recorded until January 2017, causing the cash balances on the District's interim December 2016, financial statements to overstate the amount of cash by \$65,495.28. Not only did this cause the District to incur extra audit fees this year because we had to locate and correct the un-posted, un-reversed and mis-timed entries but it also caused the interim financial statements presented to the Board during the year to inaccurately present the operations of the District.

We recommended the District engage an outside bookkeeping firm that has extensive experience with Water Districts to assist with the accounting functions and act as an outside controller.

This recommendation has been implemented.

During our previous year's audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, that are opportunities for strengthening internal controls and operating efficiency:

1. During our previous year's audit, we noticed that there were a number of general ledger accounts that had small balances or were similar to other larger, more active accounts. Retaining unnecessary accounts in the general ledger and chart of accounts, especially accounts that are similar to other, can lead to confusion and inaccuracy in posting transactions or creating journal entries. We recommended that the general ledger chart of accounts be periodically reviewed, that unused accounts be eliminated, and that small balances in seldom-used accounts be merged into similar larger, more active ones.

This recommendation has been implemented.

To the Board of Directors and Management of the
Bastrop County Water Control and Improvement District No. 2

2. Also, during our previous year's audit, we observed that there was a total of 21 bank accounts in existence. Similarly, we recommended that, where not required by loan covenants, small and frequently unused accounts be closed, and the balances transferred into other appropriate accounts. This will reduce the number of bank reconciliations that must be prepared each month and reduce the chance of errors.

This recommendation has been implemented.

This communication is intended solely for the information and use of management of the District and is not intended to be and should not be used by anyone other than these specified parties.

West, Davis + Company

West, Davis and Company, LLP
Austin, Texas
March 31, 2018

Bastrop County WCID No. 2

AJEs

12/31/2017

Water Fund				
<u>Account Name</u>	<u>Entry Number</u>	<u>Account Number</u>	<u>Dr.</u>	<u>Cr.</u>
	<u>1</u>			
Unrestricted Fund Balance-W		13110	10,777.70	
Capital Assets Fund Balance-W		13140	0.26	
Capital Assets Fund Balance-WW		13240	7,535,458.23	
TV Water Sales		14110	53,719.36	
Unrestricted Fund Balance-WW		13220		7,599,955.55
To restore beginning fund balances				
	<u>2</u>			
Bldgs & Equipment-Water		11192	2,500.00	
Buildings		17107		2,500.00
To capitalize				
	<u>3</u>			
Bldgs & Equipment-WW		11292	4,504.16	
Computer Replacement-WW		17205		4,504.16
To capitalize				
	<u>4</u>			
Tools		16251	33.50	
Equipment-WW		17201		33.50
To reclassify				
	<u>5</u>			
Depreciation		16150	32,915.00	
Depreciation		16250	11,295.20	
A/D-Water		11190		32,915.00
A/D-WW		11290		11,295.20
To record depreciation on current year additions				
			7,651,203.41	7,651,203.41

Bastrop County WCID No. 2

AJEs

12/31/2017

Standby Fund				
<u>Account Name</u>	<u>Entry Number</u>	<u>Account Number</u>	<u>Dr.</u>	<u>Cr.</u>
	<u>1</u>			
PF Standby		25300	1,782.00	
Fund Balance		23010		1,782.00
To restore beginning fund balances				
			1,782.00	1,782.00

**BASTROP COUNTY WATER CONTROL AND
IMPROVEMENT DISTRICT NO. 2**

**FINANCIAL STATEMENTS,
SUPPLEMENTAL INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
DECEMBER 31, 2017**

WEST, DAVIS & COMPANY, LLP
Certified Public Accountants
Austin, Texas

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BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
Annual Financial Report
For the Year Ended December 31, 2017

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FINANCIAL SECTION

WEST, DAVIS & COMPANY
A LIMITED LIABILITY PARTNERSHIP

Independent Auditor's Report

Board of Directors
Bastrop County Water Control & Improvement District No. 2
Bastrop County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Bastrop County Water Control & Improvement District No. 2 (the District) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluation the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

Opinion

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, and each major fund of the District at December 31, 2017, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information, identified as Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Texas Commission on Environmental Quality Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The supplemental schedules required by the Texas Commission on Environmental Quality are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental schedules required by the Texas Commission on Environmental Quality are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules required by the Texas Commission on Environmental Quality are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

West, Davis & Company

Austin, Texas
March 31, 2018

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2017

In accordance with Governmental Accounting Standards Board Statement 34 (“GASB 34”), the management of Bastrop County Water Control & Improvement District No. 2 (the “District”) offers the following discussion and analysis to provide an overview of the District’s financial activities for the year ended December 31, 2017. Since this information is designed to focus on current year’s activities, resulting changes, and currently known facts, it should be read in conjunction with the District’s financial statements that follow.

The District accounts for water and wastewater services using Proprietary Funds. The District accounts for standby fee and road construction and maintenance using Special Revenue Funds. The government-wide statements are comprised of the Statement of Net Position and the Statement of Activities.

FINANCIAL HIGHLIGHTS

- The District’s total net position was approximately \$5.3 million at December 31, 2017. This is an increase of \$251 thousand from the previous year.
- During the year, the District generated approximately \$4.1 million in total revenues.
- Total expenses in the Proprietary Funds for the District’s water and wastewater operations were approximately \$2.0 million for the year ended December 31, 2017. Total standby and road construction and maintenance expenses, which are accounted for in the Special Revenue Funds, were approximately \$1.9 million for the year.

OVERVIEW OF THE DISTRICT

The District, a political subdivision of the State of Texas, was created by the Bastrop County Commissioners Court in 1985. The District was created and organized for the purpose of providing water and wastewater services to customers within its boundaries and in the surrounding area. In 1989, the State of Texas granted the District the additional powers and duties of a road utility district.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2017

USING THIS ANNUAL REPORT

The District's reporting is comprised of five parts:

- Management's Discussion and Analysis (this section)
- Basic Financial Statements
 - Government-wide Statement of Net Position
 - Government-wide Statement of Activities
 - Balance Sheet-Governmental Funds
 - Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds
 - Statement of Net Position-Proprietary Funds
 - Statement of Revenues, Expenses and changes in Net Position-Proprietary Funds
 - Statement of Cash Flows-Proprietary Funds
- Notes to the Financial Statements
- Required Supplementary Information
- Texas Commission on Environmental Quality Supplementary Information

The Government-wide financial statements are reported using the flow of economic resources measurement focus and the full accrual basis of accounting. These statements provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

The Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. These statements show how services were financed in the short term as well as what resources remain for future spending.

The Proprietary Fund financial statements are considered to operate similar to a business enterprise. These statements present a longer-term view of the property and debt obligations and other matters related to the District's water and wastewater operations.

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the information presented in the Government-wide statements and the Fund financial statements.

The Required Supplementary Information presents a comparison statement between the District's adopted budget and its actual results. These schedules are required for the Special Revenue Funds of the District.

The Texas Commission on Environmental Quality Supplementary Information provides additional information and is required to be presented by the TCEQ.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

**Management Discussion and Analysis
For the Year Ended December 31, 2017**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Summary Statement of Net Position

(in thousands)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>		<u>Increase (Decrease)</u>
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	
Current and Other Assets	\$ 719	\$ 838	\$ 2,790	\$ 2,307	\$ 3,509	\$ 3,145	\$ 364
Capital and Non-Current Assets	2,271	618	7,518	7,691	9,789	8,309	1,480
Total Assets	2,990	1,456	10,308	9,998	13,298	11,454	1,844
Current Liabilities	1,858	2	541	559	2,399	561	1,838
Long-Term Liabilities	-	-	5,570	5,815	5,570	5,815	(245)
Total Liabilities	1,858	2	6,111	6,374	7,969	6,376	1,593
Capital Assets, Net of Debt	472	618	1,703	1,641	2,175	2,259	(84)
Restricted for Debt Service	-	-	65	65	65	65	-
Unassigned	660	836	2,429	1,918	3,089	2,754	335
Total Net Position	\$ 1,132	\$ 1,454	\$ 4,197	\$ 3,624	\$ 5,329	\$ 5,078	\$ 251

The District's total assets were approximately \$13.3 million as of December 31, 2017. Of this amount, approximately \$3.3 million is accounted for by cash and short-term investments. The District had outstanding liabilities of approximately \$8.0 million. The District's unassigned net assets, which can be used to finance day to day operations, totaled \$3.1 million.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

**Management Discussion and Analysis
For the Year Ended December 31, 2017**

Summary Statement of Activities

(in thousands)

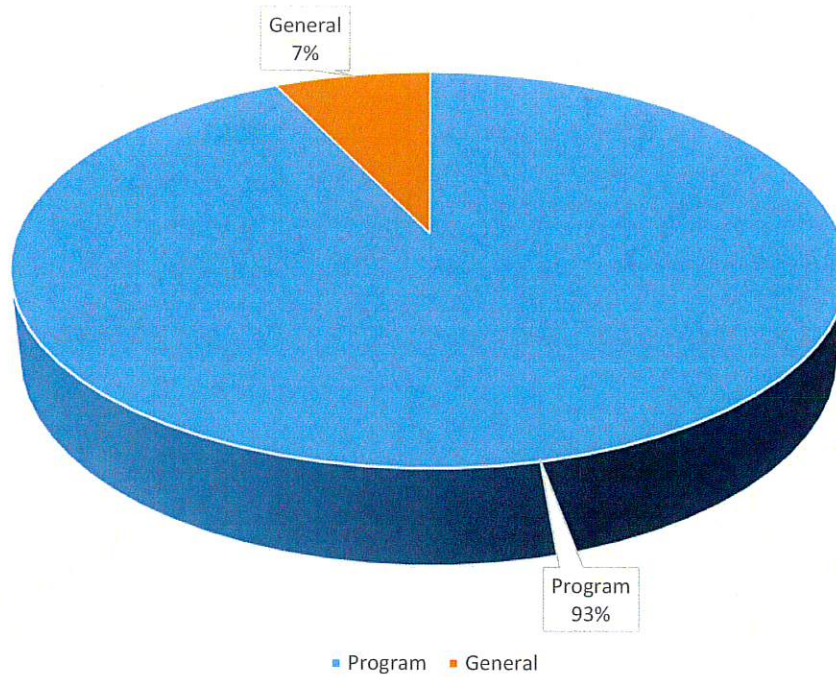
	Governmental Activities		Business-Type Activities		Total		Increase (Decrease)
	2017	2016	2017	2016	2017	2016	
Program	\$ 1,259	\$ 785	\$2,503	\$2,420	\$3,762	\$3,205	\$ 557
General	233	158	64	10	297	168	129
Total Revenues	1,492	943	2,567	2,430	4,059	3,373	686
Stand-By	20	37	-	-	20	37	(17)
Roads	1,794	992	-	-	1,794	992	802
Water	-	-	1,134	1,126	1,134	1,126	8
Wastewater	-	-	860	945	860	945	(85)
Total Expenses	1,814	1,029	1,994	2,071	3,808	3,100	708
Change In Net Position	(322)	(86)	573	359	251	273	(22)
Beginning Net Position	1,454	1,540	3,624	3,265	5,078	4,805	273
Ending Net Position	\$ 1,132	\$ 1,454	\$4,197	\$3,624	\$5,329	\$5,078	\$ 251

Revenues were approximately \$4.1 million for the year ended December 31, 2017. Expenses were approximately \$3.9 million for the year ended December 31, 2017. Net position increased \$251 thousand from current year activities. The following charts summarize the sources of revenue and areas of expenses.

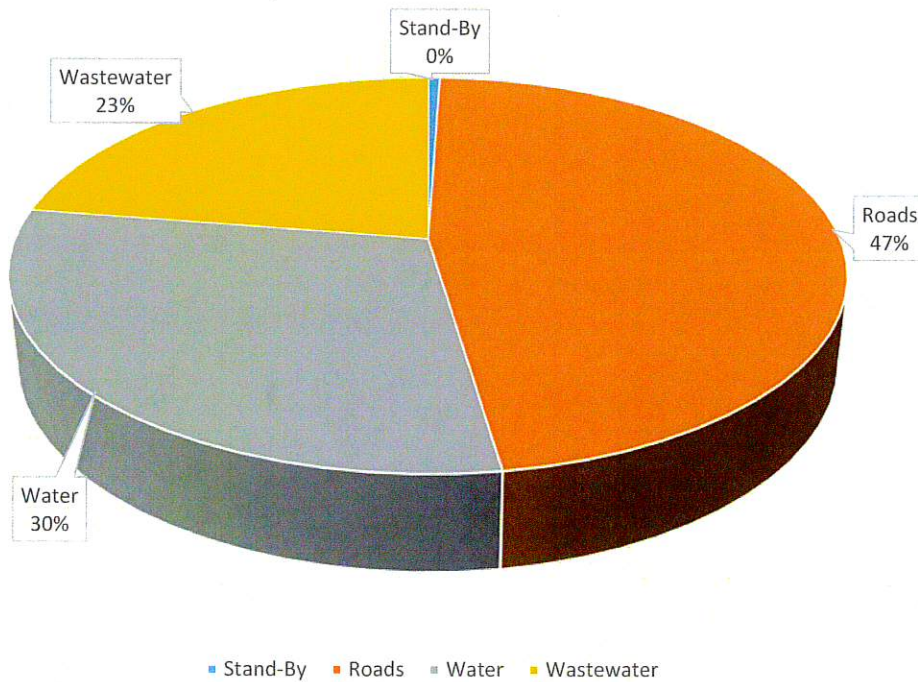
BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2017

Revenues-Fiscal Year 2017



Expenses - Fiscal Year 2017



BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

Management Discussion and Analysis For the Year Ended December 31, 2017

BUDGETARY HIGHLIGHTS

The Standby Fund finished the year ahead of budget by approximately \$20 thousand primarily due to reduced expenditures compared to budget. The Road Fund finished the year over budget by approximately \$125 thousand also primarily due to an increase in operations and supplies expenditures compared to budget. More detailed information about the District's budgetary comparison is presented in the Required Supplementary Information section.

CAPITAL ASSETS

The District has invested \$14.7 million in infrastructure. A summary of these assets is listed below:

Summary of Capital Assets (in thousands)

	2017	2016	Increase (Decrease)
Land	\$ 607	\$ 607	\$ -
Construction in Progress	-	-	-
Water and Wastewater Improvements	10,853	10,523	330
Road Improvements	1,799	940	859
Buildings	416	413	3
Machinery and Equipment	762	648	114
Vehicles	265	235	30
Total Capital Assets	14,702	13,366	1,336
Accumulated Depreciation	(4,913)	(5,057)	144
Total Capital Assets (Net)	\$ 9,789	\$ 8,309	\$ 1,480

LONG TERM DEBT

The District issued no new debt during the year. Bonded indebtedness of the District at year end was \$5.815 million. More detailed information about the District's long-term debt is presented in the Notes to the Basic Financial Statements.

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

**Management Discussion and Analysis
For the Year Ended December 31, 2017**

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District at PO Box 708, Bastrop, Texas 78602.

BASIC FINANCIAL STATEMENTS

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**GOVERNMENT-WIDE STATEMENT OF NET POSITION
DECEMBER 31, 2017**

	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>STATEMENT OF NET POSITION</u>
<u>ASSETS</u>			
Cash	\$ 630,836	\$ 157,764	\$ 788,600
Investments			
Unrestricted	-	2,277,908	2,277,908
Restricted	-	282,994	282,994
Receivables			
Assessments Receivable, Net	87,908	-	87,908
Service Accounts Receivable, Net	-	15,619	15,619
Internal Balances	(42,655)	42,655	-
Utility Deposits	-	13,365	13,365
Capital Assets, Net			
Land	431,264	176,166	607,430
Water and Wastewater Improvements	-	6,822,248	6,822,248
Road Improvements	1,798,627	-	1,798,627
Buildings	-	214,357	214,357
Machinery and Equipment	36,140	257,937	294,077
Vehicles	5,139	47,341	52,480
TOTAL ASSETS	2,947,259	10,308,354	13,255,613
<u>LIABILITIES</u>			
Accounts Payable	16,384	63,369	79,753
Accrued Liabilities	1,798,627	36,940	1,835,567
Customer Deposits	-	196,200	196,200
Long-term Liabilities			
Due Within One Year	-	245,000	245,000
Due After One Year	-	5,570,000	5,570,000
TOTAL LIABILITIES	1,815,011	6,111,509	7,926,520
<u>NET POSITION</u>			
Invested in Capital Assets (Net of Related Debt)	472,543	1,703,049	2,175,592
Restricted for Debt Service	-	65,000	65,000
Unrestricted	659,705	2,428,796	3,088,501
TOTAL NET POSITION	\$ 1,132,248	\$ 4,196,845	\$ 5,329,093

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>STATEMENT OF ACTIVITIES</u>
<u>REVENUES</u>			
Water and Wastewater Service	\$ -	\$ 1,844,975	\$ 1,844,975
Tap Fees	-	469,814	469,814
Debt Service Reserve Fee	-	143,542	143,542
Stanby Charges	47,150	-	47,150
Road Assessment Fees	919,061	-	919,061
FEMA Grants	292,199	44,200	336,399
Other	233,448	58,129	291,577
TOTAL REVENUES	<u>1,491,858</u>	<u>2,560,660</u>	<u>4,052,518</u>
<u>EXPENSES</u>			
Service Operations			
Payroll and Related expenses	98,070	592,702	690,772
Operations	287,415	241,052	528,467
Repairs and Maintenance	23,062	77,213	100,275
Contract Services	211,026	-	211,026
Consumable Supplies	209,966	147,885	357,851
Professional Services	133,912	59,079	192,991
Office	37,831	14,085	51,916
Insurance	5,569	21,129	26,698
Depreciation	10,919	649,339	660,258
Debt Service:			
Interest	-	191,964	191,964
Loss on Road Conveyances	796,424	-	796,424
TOTAL EXPENSES	<u>1,814,194</u>	<u>1,994,448</u>	<u>3,808,642</u>
NON-OPERATING REVENUES			
Rental Income	-	3,300	3,300
Interest and Other	-	3,782	3,782
TOTAL NON-OPERATING REVENUES	<u>-</u>	<u>7,082</u>	<u>7,082</u>
CHANGE IN NET POSITION	(322,336)	573,294	250,958
NET POSITION			
Beginning of Year	<u>1,454,584</u>	<u>3,623,551</u>	<u>5,078,135</u>
End of Year	<u>\$ 1,132,248</u>	<u>\$ 4,196,845</u>	<u>\$ 5,329,093</u>

The accompanying notes are an integral part of these financial statements.

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FUND FINANCIAL STATEMENTS

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

BALANCE SHEET-GOVERNMENTAL FUNDS

DECEMBER 31, 2017

	<u>STANDBY</u>	<u>ROAD</u>	<u>TOTAL</u>	<u>ADJUST- MENTS</u>	<u>STATEMENT OF NET POSITION</u>
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 126,990	\$ 503,846	\$ 630,836	\$ -	\$ 630,836
Assessments Receivable, Net	23,118	64,790	87,908	-	87,908
Due from Proprietary Fund	-	-	-	-	-
Capital Assets, Net					
Land	-	-	-	431,264	431,264
Road Improvements	-	-	-	1,798,627	1,798,627
Machinery and Equipment	-	-	-	36,140	36,140
Vehicles	-	-	-	5,139	5,139
TOTAL ASSETS	\$ 150,108	\$ 568,636	\$ 718,744	\$ 2,271,170	\$ 2,989,914
<u>LIABILITIES</u>					
Accounts Payable	\$ 200	\$ 16,184	\$ 16,384	\$ -	\$ 16,384
Obligation to Transfer Roads to County	-	-	-	1,798,627	1,798,627
Due to Proprietary Fund	3,581	39,074	42,655	-	42,655
TOTAL LIABILITIES	3,781	55,258	59,039	1,798,627	1,857,666
<u>FUND BALANCES</u>					
Assigned Fund Balance	146,327	513,378	659,705	(659,705)	-
TOTAL FUND BALANCES	146,327	513,378	659,705	(659,705)	-
<u>TOTAL LIABILITIES AND FUND BALANCES</u>					
	\$ 150,108	\$ 568,636	\$ 718,744		
<u>NET POSITION</u>					
Invested in Capital Assets (Net of Related Debt)				472,543	472,543
Unrestricted				659,705	659,705
TOTAL NET POSITION				\$ 1,132,248	\$ 1,132,248

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>STANDBY</u>	<u>ROAD</u>	<u>TOTAL</u>	<u>ADJUST- MENTS</u>	<u>STATEMENT OF ACTIVITIES</u>
<u>REVENUES</u>					
Stanby Charges	\$ 47,150	\$ -	\$ 47,150	\$ -	\$ 47,150
Road Assessment Fees	-	919,061	919,061	-	919,061
FEMA Grants	-	292,199	292,199	-	292,199
Interest and Other	7,021	226,427	233,448	-	233,448
TOTAL REVENUES	54,171	1,437,687	1,491,858	-	1,491,858
<u>EXPENDITURES</u>					
Service Operations					
Salary Allocation	-	98,070	98,070	-	98,070
Operations	-	287,415	287,415	-	287,415
Repairs and Maintenance	-	23,062	23,062	-	23,062
Contract Services	-	211,026	211,026	-	211,026
Consumable Supplies	-	209,966	209,966	-	209,966
Professional Fees	7,966	125,946	133,912	-	133,912
Office	12,486	25,345	37,831	-	37,831
Insurance	-	5,569	5,569	-	5,569
Capital Expenditures	-	661,618	661,618	(661,618)	-
Depreciation	-	-	-	10,919	10,919
Loss on Road conveyances	-	-	-	796,424	796,424
TOTAL EXPENDITURES	20,452	1,648,017	1,668,469	145,725	1,814,194
Excess (Deficit) of Revenues Over Expenditures	33,719	(210,330)	(176,611)		
CHANGE IN NET POSITION	-	-	-	(145,725)	(322,336)
<u>FUND BALANCES/NET POSITION</u>					
Beginning of Year	112,608	723,708	836,316	618,268	1,454,584
End of Year	\$ 146,327	\$ 513,378	\$ 659,705	\$ 472,543	\$ 1,132,248

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**STATEMENT OF NET POSITION-PROPRIETARY FUNDS
DECEMBER 31, 2017**

	<u>WATER WASTEWATER</u>	<u>TOTAL PROPRIETARY</u>
<u>ASSETS</u>		
Cash	\$ 157,764	\$ 157,764
Investments		
Unrestricted	2,277,908	2,277,908
Restricted	282,994	282,994
Service Accounts Receivable, Net	15,619	15,619
Due from Other Funds	42,655	42,655
Utility Deposits and Prepaid Expenses	13,365	13,365
Capital Assets, Net		
Land	176,166	176,166
Water and Wastewater Improvements	6,822,248	6,822,248
Road Improvements	-	-
Buildings	214,357	214,357
Machinery and Equipment	257,937	257,937
Vehicles	47,341	47,341
TOTAL ASSETS	<u>10,308,354</u>	<u>10,308,354</u>
<u>LIABILITIES</u>		
Accounts Payable	63,369	63,369
Accrued Liabilities	36,940	36,940
Due to Other Funds	-	-
Customer Deposits	196,200	196,200
Long-term Liabilities		
Due Within One Year	245,000	245,000
Due After One Year	5,570,000	5,570,000
TOTAL LIABILITIES	<u>6,111,509</u>	<u>6,111,509</u>
<u>NET POSITION</u>		
Invested in Capital Assets (Net of Related Debt)	1,703,049	1,703,049
Restricted for Debt Service	65,000	65,000
Unrestricted	2,428,796	2,428,796
TOTAL NET POSITION	<u>\$ 4,196,845</u>	<u>\$ 4,196,845</u>

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>WATER WASTEWATER</u>	<u>TOTAL PROPRIETARY</u>
<u>REVENUES</u>		
Water and Wastewater Service	\$ 1,844,975	\$ 1,844,975
Tap Fees	469,814	469,814
Debt Service Reserve Fee	143,542	143,542
FEMA Grants	44,200	44,200
Other	58,129	58,129
TOTAL REVENUES	<u>2,560,660</u>	<u>2,560,660</u>
<u>EXPENSES</u>		
Service Operations		
Payroll and Related expenses	592,702	592,702
Operations	241,052	241,052
Repairs and Maintenance	77,213	77,213
Contract Services	-	-
Consumable Supplies	147,885	147,885
Professional Services	59,079	59,079
Office	14,085	14,085
Insurance	21,129	21,129
Depreciation	649,339	649,339
Debt Service:		
Interest	191,964	191,964
TOTAL EXPENSES	<u>1,994,448</u>	<u>1,994,448</u>
NET OPERATING INCOME	<u>566,212</u>	<u>566,212</u>
NON-OPERATING REVENUES		
Rental Income	3,300	3,300
Interest and Other	3,782	3,782
TOTAL NON-OPERATING REVENUES	<u>7,082</u>	<u>7,082</u>
CHANGE IN NET POSITION	573,294	573,294
NET POSITION		
Beginning of Year	<u>3,623,551</u>	<u>3,623,551</u>
End of Year	<u>\$ 4,196,845</u>	<u>\$ 4,196,845</u>

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**STATEMENT OF CASH FLOWS-PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	WATER WASTEWATER	TOTAL PROPRIETARY
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Cash Received from Customers	\$ 2,589,605	\$ 2,589,605
Cash Paid to Employees and Suppliers	(1,210,333)	(1,210,333)
Interest Paid	(191,964)	(191,964)
Net Cash Provided by Operating Activities	1,187,308	1,187,308
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>		
Net Effect of Interfund Balances	(50,027)	(50,027)
Net Cash Provided by (Used in) Non-Capital Financing Activities	(50,027)	(50,027)
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u>		
Proceeds from Notes Payable	-	-
Principal Payments on Notes Payable	(235,000)	(235,000)
Net Cash Provided by (Used in) Capital Financing Activities	(235,000)	(235,000)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of Investments	(1,562,854)	(1,562,854)
Purchase of Capital Assets	(476,611)	(476,611)
Rental Income	3,300	3,300
Interest and Other Income	3,782	3,782
Net Cash Provided by (Used in) Investing Activities	(2,032,383)	(2,032,383)
NET CHANGE IN CASH	(1,130,102)	(1,130,102)
Cash and Cash Equivalents-Beginning of Year	1,287,866	1,287,866
Cash and Cash Equivalents-End of Year	\$ 157,764	\$ 157,764
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$ 566,212	\$ 566,212
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Depreciation	649,339	649,339
Decrease in Service Accounts Receivable	12,145	12,145
Increase in Prepaid Expenses	(12,445)	(12,445)
Increase in Accounts Payable	10,433	10,433
Decrease in Accrued Liabilities	(55,176)	(55,176)
Increase in Customer Deposits	16,800	16,800
Net Cash Provided by Operating Activities	\$ 1,187,308	\$ 1,187,308

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

1. Summary of Significant Accounting Policies

The combined financial statements of Bastrop County Water Control and Improvement District No. 2 (the District) have been prepared in conformity with accounting principles applicable to governmental units that are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Bastrop County Water Control and Improvement District No. 2 (the District), a political subdivision of the State of Texas, was created by the Bastrop County Commissioner's Court under Chapter 51 of the Texas Water Code on September 23, 1985. The District was created and organized for the purpose of providing water and wastewater services to customers within its boundaries and in the surrounding area. The District's first Board of Directors meeting was held on October 7, 1985. The original major system assets of the District were awarded to the District by judicial order in July 1986. The District has operated the system since that date.

In 1989, House Bill No. 2341 was enacted giving the District authority to administer a road utility district. As created under Article III, Section 52, of the Texas Constitution, the District may provide for the construction, maintenance and operation of roads within the District. The Board may issue bonds on a vote of a two-thirds majority of the voters of the District, or the territory to be affected by the bonds, voting at an election called and held for that purpose.

Most recently, Senate Bill No. 749 was enacted effective September 1, 2017, setting the District's maximum monthly charge for road construction and maintenance at \$21 for each developed or undeveloped lot, tract, or reserve in the District. These laws restrict to 10% the amount the District may use for administrative purposes and requires that not less than 15% of the charges be used for road maintenance.

The reporting entity of the District encompasses those activities and functions over which the District's elected officials exercise significant oversight or control. The District is governed by a five-member Board of Directors (the Board) that has been elected by District residents. The funds presented in this report are within the oversight responsibility of the Board, in accordance with Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting. There are no component units of the District, nor is the District a component unit of any other entity.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

A. Basis of Presentation, Basis of Accounting

Government-wide Financial Statements:

The government-wide financial statements, the **Statement of Net Position** and the **Statement of Activities**, report information on all of the activities of the District. The effect of interfund activity is removed from these statements. Governmental activities, supported by standby and road construction and maintenance assessments, are reported separately from business-type activities, which rely primarily on fees and charges for water and wastewater services.

Fund Financial Statements:

The governmental fund financial statement columns are labeled **Government Funds Balance Sheet** and **Governmental Funds Revenue, Expenditures and Changes in Fund Balance**. In the fund financial statements, the accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The District reports the following major governmental funds:

Special Revenue Funds

Standby Fund: The Standby Fund includes charges to current customers within the District to help fund and pay for general operations of the District. It is a budgeted fund.

Road Construction and Maintenance Fund: The Road Construction and Maintenance Fund includes charges to property owners within the District to fund road construction and maintenance within the District. It is a budgeted fund.

Proprietary Funds

Water Fund: The Water Fund is an enterprise fund used to account for the operations of the District's water service system, including maintenance of and capital improvements to the system.

Wastewater Fund: The Wastewater Fund is an enterprise fund used to account for the operations of the District's wastewater collection system, including maintenance of and capital improvements to the system.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

1. Summary of Significant Accounting Policies (continued)

B. Measurement Focus, Basis of Accounting

The Government-wide financial statements are reported using the flow of economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental Fund financial statements are reported using the current financial resources management focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the liability is incurred, except for principal and interest on long term debt, which is recognized as an expenditure to the extent that it has matured. General capital asset acquisitions are reported as expenditures in major governmental funds. Proceeds of general long-term debt are reported as other financing sources.

C. Fund Balances

The District has adopted GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Those fund balance classifications are described below.

Nonspendable – Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of constraints imposed by external providers or imposed by constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes pursuant to approval by formal action by the Board.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

1. Summary of Significant Accounting Policies (continued)

Assigned – For the General Fund, amounts that are appropriated by the Board or Board designee, if any, that are to be used for specific purposes. For all other governmental funds, any remaining positive amounts not previously classified as nonspendable, restricted or committed.

Unassigned – Amounts that are available for any purpose; these amounts can be reported only in the District’s General Fund.

Fund balance of the District may be committed for a specific purpose by formal action of the Board, the District’s highest level of decision-making authority. Commitments may be established, modified, or rescinded only through a resolution approved by the Board. The Board has not delegated the authority to assign fund balance.

D. Budget

The Board adopted an annual budget for the Standby Fund and Road Fund on the basis consistent with generally accepted accounting principles. The District does not prepare budgets for other funds. The District’s Board of Directors utilizes the budget as a management tool for planning and cost control purposes. All annual appropriations lapse at fiscal year end.

E. Pensions

The District has established a fully-insured defined benefit retirement plan, which covers substantially all full-time employees. Participating, eligible employees vest in the plan over a six-year graded vesting schedule. The annual pension cost is based on a benefit formula using a fixed benefit rate of 17% of each participant’s average monthly salary, reduced pro-rata for less than twenty-five years of service. The District may elect to permit distribution to be made in the form of lump sum distributions or annuities over the life of the participant. Retirement expenses under the plan for the year were \$8,946.

F. Cash and Cash Equivalents

These include cash on deposit as well as investments with maturities of three months or less at the time of purchase. The investments, consisting of certificates of deposit are recorded at cost, which approximates fair market value.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

1. Summary of Significant Accounting Policies (continued)

G. Assessment and Service Accounts Receivable

The District provides for uncollectible accounts receivable using the allowance method of accounting for bad debts. Under this method of accounting, a provision for uncollectible accounts is charged to earnings. The allowance account is increased or decreased based on past collection history and management's evaluation of accounts receivable. All amounts considered uncollectible are charged against the allowance account, and recoveries of previously charged off accounts are added to the allowance. As of the end of the year, the allowance for uncollectible accounts was as follows:

Fund	Allowance for Doubtful Accounts
Standby	\$ 508,534
Road	2,193,543
Water	10,177
Wastewater	4,414
Total Government-wide	\$ 2,716,668

H. Capital Assets

Capital assets, which include Land, Administrative Facilities and Equipment, Water Production and Distribution System, Wastewater Collection System, Road Improvements, Vehicles, and Machinery and Equipment are reported in the applicable governmental or business-type activities columns in the Government-wide financial statements. Items purchased or acquired are reported at historical cost or estimated historical cost. Contributed fixed assets are recorded as capital assets at estimated fair market value at the time received. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Water and Wastewater Improvements	7-39
Buildings and Improvements	7-39
Road Improvements	25
Machinery and Equipment	5-25
Vehicles	5

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

1. Summary of Significant Accounting Policies (continued)

I. Interfund Transactions

Transfers from one fund to another fund are reported as interfund receivable and payables if there is intent to repay that amount and if the debtor fund has the ability to repay the advance on a timely basis. Operating transfers represent legally authorized transfers from the fund receiving resources to the fund through which the resources are to be expended.

J. Accrued Leave

It is the District's policy to allow employees to accrue personal leave as earned up to a maximum of forty hours and to accrue sick leave as earned with limitation. Upon termination, employees are paid for accrued personal leave, but not for accrued sick leave.

K. Long-Term Debt

In the Government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental and business-type activities statement of net position.

L. Deferred Outflows and Inflows of Resources

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, provides guidance for reporting the financial statement elements of deferred outflows of resources, which represent the consumption of the District's net position that is applicable to a future reporting period, and deferred inflows of resources, which represent the District's acquisition of net position applicable to a future reporting period. GASB Statement No. 63 became effective for fiscal years beginning after December 15, 2011 and has been implemented in the financial statements.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. GASB Statement No. 65 is effective for fiscal years beginning after December 15, 2012 and has been implemented in these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

2. Cash and Investments

The investment policies of the District are governed by State statute and an adopted District Investment Policy that includes depository contract provisions and custodial contract provisions. Major provisions of the District’s Investment Policy include: depositories must be FDIC-insured Texas banking institutions; depositories must fully insure or collateralize all demand and time deposits; securities collateralizing time deposits are held by independent third-party trustees.

Cash – At year end, deposits were held by the District’s depository bank in accounts that were secured at the balance sheet date by Federal Deposit Insurance Corporation (FDIC) coverage or by pledged collateral held by the District’s agent bank in the District’s name.

Investments - The District is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity’s funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act (“Act”) requires an annual audit of investment practices. Audit procedures in this area conducted as part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the District adhered to the requirements of the Act. Additionally, investment practices of the District were in accordance with local policies.

The Act determines the types of investments which are allowable for the District. These include, with certain restriction, (1) obligations of the US Treasury, certain US Agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) banker’s acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) commercial paper.

<u>Investment</u>	<u>Fair Value Level</u>	<u>Rating</u>	<u>Maturity</u>	<u>Fair Value</u>
Unrestricted-				
Certificate of Deposit	2	AAA	1 Year	\$ 153,053
Money Market	1	AAA	1 Day	\$2,124,855
Restricted-				
Money Market	1	AAA	1 Day	\$ 282,994

The District has restricted \$282,994 of investments in accordance with Texas Water Development Board (the “TWDB”) note requirements for future debt service payments.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

2. Cash and Investments (continued)

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Analysis of Specific Cash and Investment Risks – GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and, if so, the reporting of certain related disclosures.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not significantly exposed to credit risk.

Custodial Credit Risk – Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterpart or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

Concentration of Credit Risk – This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

Interest Rate Risk – This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to interest rate risk.

Foreign Currency Risk – This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

Investment Accounting Policy – The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

3. Capital Assets

During the year the District used operating funds to construct \$858,638 in Road Improvements and \$476,611 in Water and Wastewater System Improvements serving the District's residents. All of the District's facilities, other than Road Improvements, are being depreciated over their estimated useful lives. Depreciation in the amount of \$10,919 and \$649,339 has been charged to governmental activities and business-type activities, respectively. The majority of governmental activities capital assets are road and related improvements that will be conveyed to the County in the future.

	<u>1/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/2017</u>
<u>Governmental Activities:</u>				
Land	\$ 431,264	\$ -	\$ -	\$ 431,264
Road Improvements	939,989	858,638	-	1,798,627
Machinery & Equipment	70,077	-	-	70,077
Vehicles	10,278	-	-	10,278
Total	<u>1,451,608</u>	<u>858,638</u>	<u>-</u>	<u>2,310,246</u>
<u>Accumulated Depreciation:</u>				
Road Improvements	(805,183)	-	805,183	-
Machinery & Equipment	(25,074)	-	(8,863)	(33,937)
Vehicles	(3,083)	-	(2,056)	(5,139)
Total	<u>(833,340)</u>	<u>-</u>	<u>794,264</u>	<u>(39,076)</u>
Road Capital Assets (Net)	<u>\$ 618,268</u>	<u>\$ 858,638</u>	<u>\$ 794,264</u>	<u>\$ 2,271,170</u>
<u>Business-Type Activities:</u>				
Land	\$ 176,166	\$ -	\$ -	\$ 176,166
W/WW Improvements	10,522,912	330,558	-	10,853,470
Buildings	413,241	2,500	-	415,741
Machinery & Equipment	577,767	114,058	-	691,825
Vehicles	225,164	29,495	-	254,659
Total	<u>11,915,250</u>	<u>476,611</u>	<u>-</u>	<u>12,391,861</u>
<u>Accumulated Depreciation:</u>				
W/WW Improvements	(3,443,498)	-	(587,724)	(4,031,222)
Buildings	(190,670)	-	(10,714)	(201,384)
Machinery & Equipment	(390,496)	-	(43,392)	(433,888)
Vehicles	(199,809)	-	(7,509)	(207,318)
Total	<u>(4,224,473)</u>	<u>-</u>	<u>(649,339)</u>	<u>(4,873,812)</u>
W/WW Capital Assets (Net)	<u>\$ 7,690,777</u>	<u>\$ 476,611</u>	<u>\$(649,339)</u>	<u>\$ 7,518,049</u>

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

4. Long-Term Debt

On June 23, 2016, the District issued \$6,345,000 of revenue notes funded by TWDB. The notes are payable to the TWDB from the proceeds of and are secured by a pledge of the net water and wastewater revenues of the District. The debt agreement with the TWDB requires certain deposits and reserves in place to cover future debt service payments. At December 31, 2017, the District was in compliance with these deposit and reserve requirements.

<u>Bonds:</u>	<u>Balance</u> <u>1/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2017</u>
Revenue Bonds, Series 2016	\$ 6,050,000	-	(235,000)	\$ 5,815,000
Total Bond Indebtedness	\$ 6,050,000	\$ -	\$ (235,000)	\$ 5,815,000

Debt service requirements on long-term debt as of the end of the year are as follows:

<u>Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2018	\$ 245,000	\$ 188,902	\$ 433,902
2019	250,000	185,349	435,349
2020	260,000	180,999	440,999
2021	270,000	175,747	445,747
2022	275,000	169,672	444,672
2023-2027	1,525,000	731,585	2,256,585
2028-2032	1,780,000	455,561	2,235,561
2033-2037	1,210,000	99,938	1,309,938
Totals	\$ 5,815,000	\$ 2,187,753	\$ 8,002,753

5. Risk Management

The District is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During the year, the District obtained liability coverage to address this risk.

6. Commitments and Contingencies

The District leases certain office equipment under various operating leases which expire on various dates through 2019. The leases had initial terms of one to five years. Total rent expense was \$4,816. Future minimum annual rentals under noncancelable leases were \$4,766 for 2018, and \$794 for 2019.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

7. Estimates

The preparation of financial statements in accordance with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

8. Subsequent Events

The District has evaluated subsequent events as of March 31, 2018, the date the financial statements were available to be issued.

9. Reconciliation of Government-wide and Fund Financial Statements

Amounts reported for governmental activities in the statement of net position are different because:

Governmental Funds Total Fund Balances	\$ 659,705
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	472,543
Total Net Position	\$ 1,132,248

Amounts reported for governmental activities in the statement of activities are different because:

Governmental Funds Excess of Revenues over Expenditures	\$ (176,611)
Governmental funds report capital outlays as expenditures however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense or losses on road conveyances	
Capital Outlay	661,618
Depreciation Expense	(10,919)
Loss of Road Conveyances	(796,424)
Change in Net Position	\$ (322,336)

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REQUIRED SUPPLEMENTARY INFORMATION

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

STANDBY FUND

BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Standby Charges	\$ 41,000	\$ 47,150	\$ 6,150
Interest and Other	2,400	7,021	4,621
TOTAL REVENUES	<u>43,400</u>	<u>54,171</u>	<u>10,771</u>
<u>EXPENDITURES</u>			
Service Operations			
Salary Allocation	-	-	-
Operations	-	-	-
Repairs and Maintenance	-	-	-
Contract Services	-	-	-
Consumable Supplies	-	-	-
Professional Fees	15,700	7,966	7,734
Office	14,100	12,486	1,614
Insurance	-	-	-
TOTAL EXPENDITURES	<u>29,800</u>	<u>20,452</u>	<u>9,348</u>
Excess (Deficit) of			
Revenues over Expenditures	13,600	33,719	20,119
<u>FUND BALANCE</u>			
Beginning of Year	112,608	112,608	-
End of Year	<u>\$ 126,208</u>	<u>\$ 146,327</u>	<u>\$ 20,119</u>

The accompanying notes are an integral part of these financial statements.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ROAD FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Road Assessment Fees	\$ 889,400	\$ 919,061	\$ 29,661
FEMA Grants	-	292,199	292,199
Interest and Other	308,550	226,427	(82,123)
TOTAL REVENUES	<u>1,197,950</u>	<u>1,437,687</u>	<u>239,737</u>
<u>EXPENDITURES</u>			
Service Operations			
Salary Allocation	111,500	98,070	13,430
Operations	169,100	287,415	(118,315)
Repairs and Maintenance	-	23,062	(23,062)
Contract Services	400,000	211,026	188,974
Consumable Supplies	83,100	209,966	(126,866)
Professional Fees	121,000	125,946	(4,946)
Office	18,200	25,345	(7,145)
Insurance	-	5,569	(5,569)
Capital Expenditures	380,000	661,618	(281,618)
TOTAL EXPENDITURES	<u>1,282,900</u>	<u>1,648,017</u>	<u>(365,117)</u>
Excess (Deficit) of			
Revenues over Expenditures	(84,950)	(210,330)	(125,380)
FUND BALANCE			
Beginning of Year	723,708	723,708	-
End of Year	<u>\$ 638,758</u>	<u>\$ 513,378</u>	<u>\$ (125,380)</u>

The accompanying notes are an integral part of these financial statements.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

SUPPLEMENTARY INFORMATION

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2
INDEX OF SUPPLEMENTAL SCHEDULES REQUIRED
BY THE TEXAS WATER COMMISSION
FOR THE YEAR ENDED DECEMBER 31, 2017

(Schedules included are checked; explanatory notes are provided for omitted schedules).

- Schedule of Services and Rates
- Schedule of General Fund Expenditures
- Temporary Investments
- Analysis of Taxes Levied and Receivable
 - None
- General Long Term Debt Service Requirements by Years
- Analysis of Changes in General Long Term Debt
- Comparative Schedule of Revenues and Expenditures – All Funds
- Board Members, Key Personnel, and Consultants

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**SCHEDULE OF WATER AND WASTEWATER FUND EXPENSES
YEAR ENDED DECEMBER 31, 2017**

Personnel expenditures (including benefits)	<u>\$ 592,702</u>
Purchased Services for Resale	
Water	-
Wastewater	-
	<u>-</u>
Professional Fees	
Audit	16,250
Engineering	7,458
Legal	10,605
Appraisal	-
	<u>34,313</u>
Contracted Services	
Accounting	24,766
Repairs	-
	<u>24,766</u>
Administrative	
Director Salaries and Payroll Taxes	-
Insurance	21,129
Office Supplies	14,085
Other	175,422
	<u>210,636</u>
Maintenance	
Repairs and Maintenance	77,213
Supplies	147,885
Utilities	65,630
	<u>290,728</u>
Depreciation	<u>649,339</u>
Interest	<u>191,964</u>
TOTAL EXPENDITURES	<u><u>\$ 1,994,448</u></u>

Number of persons employed by the District: 11
(Does not include independent contractors or consultants)

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**TEMPORARY INVESTMENTS
DECEMBER 31, 2017**

FUNDS	IDENTIFICATION OR CERTIFICATE NUMBER	INTEREST RATE	MATURITY DATE	BALANCE AT END OF YEAR	ACCRUED INTEREST RECEIVABLE AT END OF YEAR
<u>WATER FUND</u>					
Certificate of Deposit	74188	1.05%	11/18/2018	\$ 153,053	\$ -
Money Market	831041	Variable	N/A	617,160	-
Money Market	192781	0.25%	N/A	9,695	-
Money Market	2065076	0.25%	N/A	970,681	-
Money Market	2134385	0.25%	N/A	282,994	-
Money Market	5643903	0.25%	N/A	154,938	-
Money Market	567248	0.25%	N/A	50,217	-
Money Market	573543	0.25%	N/A	322,164	-
Total				<u>2,560,902</u>	<u>-</u>
TOTALS - ALL FUNDS				<u><u>\$ 2,560,902</u></u>	<u><u>\$ -</u></u>

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**GENERAL LONG TERM DEBT SERVICE REQUIREMENTS-BY YEARS
YEAR ENDED DECEMBER 31, 2017**

DUE DURING FISCAL YEARS ENDING	ANNUAL REQUIREMENTS FOR SERIES 2016		
	TOTAL PRINCIPAL DUE	TOTAL INTEREST DUE	TOTAL PRINCIPAL AND INTEREST DUE
2018	245,000	188,902	433,902
2019	250,000	185,349	435,349
2020	260,000	180,999	440,999
2021	270,000	175,747	445,747
2022	275,000	169,672	444,672
2023	285,000	162,962	447,962
2024	295,000	155,666	450,666
2025	305,000	147,318	452,318
2026	315,000	137,954	452,954
2027	325,000	127,685	452,685
2028	335,000	116,538	451,538
2029	345,000	104,544	449,544
2030	355,000	91,814	446,814
2031	365,000	78,395	443,395
2032	380,000	64,270	444,270
2033	390,000	49,259	439,259
2034	405,000	33,581	438,581
2035	415,000	17,098	432,098
2036	-	-	-
	<u>\$ 5,815,000</u>	<u>\$ 2,187,753</u>	<u>\$ 8,002,753</u>

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**GENERAL LONG TERM DEBT SERVICE REQUIREMENTS-BY YEARS
YEAR ENDED DECEMBER 31, 2017**

DUE DURING FISCAL YEARS ENDING	ANNUAL REQUIREMENTS FOR ALL SERIES		
	TOTAL PRINCIPAL DUE	TOTAL INTEREST DUE	TOTAL PRINCIPAL AND INTEREST DUE
2018	245,000	188,902	433,902
2019	250,000	185,349	435,349
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2033	390,000	49,259	439,259
2034	405,000	33,581	438,581
2035	415,000	17,098	432,098
2036	-	-	-
	<u>\$ 5,815,000</u>	<u>\$ 2,187,753</u>	<u>\$ 8,002,753</u>

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**ANALYSIS OF CHANGES IN GENERAL LONG TERM DEBT
YEAR ENDED DECEMBER 31, 2017**

	<u>SERIES 2016</u>	<u>TOTALS</u>
Interest Rate	1.15- 4.12%	
Dates Interest Payable	6/1 : 12/1	
Maturity Dates	12/1/2035	
Bonds at Beginning of Year	\$ 6,050,000	\$ 6,050,000
Bonds Sold During the Year	-	-
Bonds Defeased During the Year	-	-
Retirements During the Year	<u>(235,000)</u>	<u>(235,000)</u>
Bonds at End of Year	<u>\$ 5,815,000</u>	<u>\$ 5,815,000</u>
Interest Paid During the Year	\$ 191,964	\$ 191,964
Change in Accrued Interest	<u>-</u>	<u>-</u>
Interest Expense	<u>\$ 191,964</u>	<u>\$ 191,964</u>
Paying Agent	TWDB	
	<u>Revenue Bonds</u>	
Bond Authority:		
Bonds	\$ 7,090,000	(a)
Amount Issued	\$ 7,090,000	
Remaining To Be Issued	\$ -	
Debt Service Fund Cash and Temporary Investments balances as of December 31, 2017		<u>\$ 282,994 (b)</u>
Average annual debt service payment (principal & interest) for remaining term of all debt		<u>\$ 444,597</u>

(a) Since the District has no taxing authority, it has no specific standing authorization to issue bonds.

(b) Amount represents cash equivalents restricted for payment of TWDB debt.

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - ALL FUNDS
FOR THE FIVE YEARS ENDED SEPTEMBER 30, 2016**

	AMOUNTS				
	2017	2016	2015	2014	2013
<u>REVENUES</u>					
Water and Wastewater Service	1,844,975	1,853,629	1,780,463	1,572,742	1,352,442
Tap Connection Fees	469,814	496,397	341,481	221,861	184,802
Debt Service Reserve Fee	143,542	45,984	-	-	-
Standby Charges	47,150	48,665	28,512	29,052	26,460
Road Assessment Fees	919,061	736,217	741,066	720,387	542,873
FEMA Grants	336,399	88,190	-	-	-
Interest and Other	298,659	104,934	485,718	109,338	340,401
TOTAL REVENUES	4,059,600	3,374,016	3,377,240	2,653,380	2,446,978
<u>EXPENDITURES</u>					
Salary Allocation	690,772	663,350	558,296	471,198	488,759
Operations	528,467	503,304	584,587	538,748	360,217
Repairs and Maintenance	100,275	102,076	362,498	279,609	241,717
Contract Services	211,026	51,629	8,464	3,000	19,702
Consumable Supplies	357,851	172,396	-	-	-
Professional Fees	192,991	238,115	319,028	240,151	174,381
Office	51,916	75,359	88,690	79,733	79,910
Insurance and Other	26,697	29,573	36,310	178,820	125,920
Capital Expenditures	661,618	281,926	873,170	294,556	96,102
Depreciation	649,339	589,825	232,098	225,694	272,527
Interest	191,964	91,532	27,635	21,924	23,490
TOTAL EXPENDITURES	3,662,916	2,799,085	3,090,776	2,333,433	1,882,725
Excess (Deficit) of					
Revenues over Expenditures	<u>396,684</u>	<u>574,931</u>	<u>286,464</u>	<u>319,947</u>	<u>564,253</u>
TOTAL ACTIVE					
RETAIL CONNECTIONS	<u>1,644</u>	<u>1,556</u>	<u>1,475</u>	<u>1,379</u>	<u>1,300</u>

PERCENT OF REVENUES				
2017	2016	2015	2014	2013
45%	55%	53%	59%	55%
12%	15%	10%	8%	8%
4%	1%	0%	0%	0%
1%	1%	1%	1%	1%
23%	22%	22%	27%	22%
8%	3%	0%	0%	0%
7%	3%	14%	4%	14%
100%	100%	100%	100%	100%
17%	20%	17%	18%	20%
13%	15%	17%	20%	15%
2%	3%	11%	11%	10%
5%	2%	0%	0%	1%
9%	5%	0%	0%	0%
5%	7%	9%	9%	7%
1%	2%	3%	3%	3%
1%	1%	1%	7%	5%
16%	8%	26%	11%	4%
16%	17%	7%	9%	11%
5%	3%	1%	1%	1%
90%	83%	92%	88%	77%
10%	17%	8%	12%	23%
1,644	1,556	1,475	1,379	1,300

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

**BOARD MEMBERS, KEY PERSONNEL, AND CONSULTANTS
YEAR ENDED DECEMBER 31, 2017**

DISTRICT MAILING ADDRESS: PO Box 708, Bastrop, Texas 78602

DISTRICT BUSINESS TELEPHONE NUMBER: (512) 321-1688

LIMITS ON FEES OF OFFICE THAT A DIRECTOR MAY RECEIVE DURING A FISCAL YEAR: \$7,200

<u>NAMES AND ADDRESSES</u>	<u>TERM OF OFFICE</u>	<u>SALARY FYE 12/31/17</u>	<u>REIMBURSEMENTS FYE 12/31/17</u>	<u>TITLE AT YEAR END</u>
<u>DIRECTORS</u>				
John Creamer	Elected 5/14-5/18	\$ -	\$ -	President
Karen Pinard	Elected 5/16-5/20	-	-	Vice-President
Mary Beth O'Hanlon	Appointed 11/17-5/18	-	-	Secretary
Sam Kier	Elected 5/14-5/18	-	-	Treasurer
Victor Gonzalez	Elected 5/16-5/20	-	-	Director
		<u>\$ -</u>	<u>\$ -</u>	

CONSULTANTS

McLean & Howard		\$ 10,605	\$ -	Attorneys
Befco Engineering		\$ 7,458	\$ -	Engineers
Municipal Accounts & Consulting		\$ 24,766	\$ -	Accountants
West, Davis & Company		\$ 32,500	\$ -	Auditor

Agenda

Item # 8

General
Manger
Report

GENERAL MANAGERS REPORT

APRIL 19, 2018

Election of Officers

An opportunity to meet all the candidates who have chosen to run for the District Board will be held on Saturday, April 28 from 11 AM to 1 PM. The resolution calling the election has been prepared by Attorney Corbett. It is posted at the Court House, on our website and on the County website.

Website Update

The new website is operating. Some content is still being transferred over. Certain time of in house staff will be dedicated to managing the site and embellishing the content.

Collection of Delinquent Standby Fees

With the decision to discontinue charging Standby Fees in Unit 6/Pine Forrest, the question on how the Board wishes to address past due accounts needs to be determined.

SOME FACTS:

- Twenty nine (29) properties are presently in the foreclosure process with the County. The total owed to the District from the 29 properties is \$51,402.
- There are another 33 properties that are not in the foreclosure process that owe \$11,315.

There are additional lots for which the District is owed back fees but said lots are owned by the BCWCID2, Bastrop Trustees or the BISD.

QUESTIONS:

- Are we going to collect past dues? If yes, at what monetary level do we pursue such? There is a cost if we initiate the foreclosure process.
- Should the lots that are past due continue to have a late fee applied? Late fees have not been applied for delinquent accounts on January 1, 2018.

Meter Change Outs

A purchase of 200 meters arrived recently. Proactive change outs can be accomplished if and when time allows. When possible, the men will work on the weekends to install the meters.

Hydrant Activity

A listing of hydrants in need of repair has been compiled. An evaluation whether repairs are warranted or a complete replacement of the hydrant needs to be determined on a case by case. Hiring out the repair activities may be necessary due to obligations elsewhere.

HYDRANTS IN NEED OF REPAIR – APRIL 2018

<u>Number</u>	<u>Location</u>	<u>Hydrant type</u>	<u>Type of repair</u>	<u>status</u>
1	Kaanapali & Akaloa			
2	Kaanapali & Molokini			
3	Kaanapali & Kulua			
4	Kamakoa & Kawela			
5	Keawakapu & Nicole			
6	East Kikipua			
7	West Kikipua			
8	Pohakuloa			
9	Pohakuloa			
10	Waikakaaua past Pohakuloa			
11	North Pohakea			
12	Akaloa & Wailupe			
13	Margie's Way & Brittany			
14	Puuwaawaa			
15	Kaanapali across from Waialea			
16	Wainee & Lopa			
17	Homonu			
18	Pahalwae & Pukoo			

HYDRANTS IN NEED OF REPAIR – APRIL 2018

Number	Location	Hydrant type	Type of repair	status
19	Chocolate Factory			
20	Pahoiki			
21	Kaanapali & Keo Keo			
22	Humana			
23	NanaKuli & Kaupa			
24	197 Alkaloid			
25				
26				

Dump Truck

A new Ford 550 dump truck has been ordered. Prices were obtained for a similar truck from Dodge and Chevrolet. All prices were extremely similar and the F-550 came with the most robust dump body and the most powerful engine.

Interconnection With City of Bastrop and Aqua Water Supply

The City of Bastrop has stated they will be dropping off a meter that can be installed at plant 1 to allow easy activation of the flow of water if needed for Emergencies.

The city is also interested in an interconnection to serve the medical complex.

In order to proceed with an interconnection possibilities for Aqua Water, an application fee of \$2,500 needs to be issued.

Water/wastewater System Activities

The request for new water and wastewater connections continues to be very active. A great deal of time has been dedicated to installing new taps as well as providing information to builders on costs to install new connections.

Valves have been installed to isolate the Pressure Reducing Valve so as to allow repairs to be made. The replacement of the device is an important component in the water system and will be operational by the first week in May.

Addition of Part Time Help

Due to impending changes and an opportunity to improve electronic communication, part time office help will be hired to assist with routine tasks as well as improve the website and other electronic items.

Storage Tank Construction

A hearing on a height variance for the tank is scheduled for April 26th. Once the variance is in place, the Board can decide if they wish to proceed with a new tank(s).

Road Committee Members

Susan Barrie resigned from the Road Committee. There is an opening for a unit 1 representative. A noticed to fill the opening will be posted on the website and emailed to all on our email list.

Proposed Capital & Other Suggestions

WATER

Water mains to loop

1. Alkoa – Riverside over new bridge – connect to Kahana
2. Wapahoehoe – bring out to Lamaloa
3. Close loop on Kahalulu
4. Aloha Lane – close loop

Take very opportunity to loop water mains. The cost to accomplish such often returns a great value on the investment. The above loops are the most obvious. Once these are complete, evaluate the next loop that would be most productive.

Complete Meter Conversion

Put other discretionary projects on hold and just complete this effort asap.

Clean wells

In order to improve yield from the wells, they need to be cleaned on a periodic basis. The cleaning activities removes scaling from the screens thereby allowing water to flow more easily into the pump. The actions can save on electrical costs and is an important proactive measure.

The cleaning process can be done in a number of ways. I like to use acid in the process to remove accumulated scale build up on the screens. The well have to be off line for a week or so as the well pumps have to be pulled. It is a good time to replace the well piping since most of the cost is often labor and the pipes have to be taken apart every joint anyway. Best to do in the colder months when demand is low. Do plant 1 first so the entire system can be run from said plant. When well 4 is down, it is not advised to run the plant on well 3 only, due to aesthetic issues.

Build tank(s) - The system will never have fire protection without an adequate supply of water available instantaneously. Adequate storage also is imperative to withstand loss of a water source and to provide time to make repairs. The plans for the proposed tank have been provided to Joseph. I have shared where the 12 inch main needs to go and how it is to be connected. Zoning variance is before the City. It would be ideal to also construct a new tank at plant 2. Duplicate the tank proposed at plant 1. There is a cost savings to construct both at the same time.

Change out to bleach – good idea to get rid of chlorine gas. Contact Bob Watson
bwatson@purifyhouston.com

They offer a plan to rent equipment and deliver bleach at an operationally efficient manner. Just need to construct a small building to house the equipment.

Repair hydrants – There are numerous hydrants that need to be repaired. Contract these out. The District can purchase hydrants at one time to get a discount price. Retain a contractor to perform the work with the District coordinating isolations to make the repairs. Some hydrants can be repaired from above ground. If digging is involved, it is often best to just replace the hydrant instead of trying to repair it. The digging and shut down takes the time and adds to the cost.

Install valves - Every chance a contractor extends a line, make sure adequate valves are installed. Also. Make it a plan to install 5 retrofit valves per year until the system is adequately served. Hire out the work.

Create a GPS mapping system. Hire out a company that can gather the points for all valves and have placed on a digital map. The guys can then have the entire system on a phone or tablet to find and isolate valves in an emergency. A thorough GPS system is of great value to a utility. Determine whether BEFCO is the right company to maintain and update the GIS maps.

Pump Replacements - the tank is built, evaluate the high service pumps at the plant. With a tank, all that is needed is a soft start feature, no VFD. Size the pumps for 250 gpm or so at a pressure head of 55 psi. Remember, the pumps will no longer be the source of flow capacity, the tank will. The pumps have a great deal of time to replenish the tank in the diurnal cycles. The on/ off will be determined by the water elevation in the tank. Always remember, motors last longer if they cycle less. Let them run a long time once they come on and minimize on/off cycles. This concept should also apply to the ground storage tanks. When the wells come on,

allow for a considerable amount of head space so the wells run for an extended period of time so as to minimize cycling.

Operational Practices – Continue with the practice of only using well 3 to meet demands associated with the summer months. With the SCADA system, it is possible to operate the well as a lag well with a substantial difference in the on off cycle. If such is not undertaken, simply operate manually as seasonally required.

Vehicles - A new F 550 dump truck is on the way. I would advise the old GMC dump truck be retired and an additional F- 550 be obtained in the next year.

A vac machine will be a great investment for the District. Such can help with cleaning valve boxes, clearing culverts and digging in areas of difficulty. Discussions are underway with vac machine providers for the most appropriate model and pricing.

WASTEWATER

The system is approaching 15 years old. Many of the early grinder pumps are reaching or past their life expectancy. The level of failure of said pumps is expected to escalate in the coming years influencing investment in pump replacements.

Operations Manager Walsh and I met with the pump representatives on April 11. We discussed the value of rebuilding the pumps as a routine operational practice. The representative confirmed our sense that rebuilding pumps of a certain age is not the most cost effective way to proceed. Repairing relatively new pumps has a value if the needed components are not associated with long term deterioration.

Due to the age of the pumps, the monthly “wastewater pump fee” of \$.75 could be raised to help offset the additional costs that is developing.

The manufacturer will be sending information on a program which provides value for the replacement of older pumps. The program provides discounted pricing for customer loyalty.

Ultimately, the cost of new pump installations as well as the replacement of failing pumps will be a more significant expense going forward. With respect to new installations, the Impact Fee may need to be increased in next year’s budget to maintain the present proportions of value associated with such.

The three lift stations were all built to serve a population much greater than exists today. It would be my advice that if a large pump fails, replace it with a smaller pump which is more cost effective. The rate at which wastewater enters the lift stations is very slow. There is no need to have pumps which empty the wet wells in a short period of time. Allow the pumps to cycle less and run for a longer period of time. They will be more efficient and save expense. All of the aforementioned is dependent on the ability to make the existing railings compatible with a smaller pump.

Lift stations (wet wells) are subject to corrosion and the concrete needs to be protected to reduce the effect of the sulfuric acid. It is a great value to periodically have the interior of the wet well coated with a protective sealant to avoid expedited deterioration of the concrete. Such can be done at the present time.

OPERATIONAL ITEMS TO CONTINUE / COMMENCE

Keep outsourcing the water and road bills. Huge savings on money and time.

Outsourcing accounting – working out great.

Hire a grader on occasion to improve roads – it is the most economical way to “maintain” large segments of roads.

Continue to outsource semi-annual mowing the road sides.

ITEMS TO CONSIDER

Charging folks \$5 to keep their information “private” when they sign up for service doesn’t feel right to me. I would just let them make the choice at no charge.

When new customers sign up for service, it seems cumbersome relative to other utilities. The deed requirements, two folks on account, etc. Perhaps it is time to revisit the process to bring to modern times.

Consumer Confidence Report – needs to be completed by July 1. The simple one from the state can be handed out or one like last year can be done. It takes time to do, may be easier to do the easy one this year. The template is in place for the professional version. Bastrop Copier assisted with the layout, artistic qualities and coordinated the printing and mailing. If the simple style is used, do not mail it in house. Use the mailing company that does the newsletter and our bills to mail out.

Quarterly News Letter – Someone needs to become the author. The template is easy to use.

401 (k) – As soon as possible, eliminate “Pension Advisors” from anything to do with the District. Synergy has been informed of the need to obtain an alternative entity to perform the routine administrative work for the 401 K. Once the old Pension plan is finally complete, the change can be made.

WATER DISTRIBUTION FUNDAMENTALS

ADEQUATE SUPPLY

The first component in the sequence of events necessary to provide water service is to construct adequate water storage facilities. Sufficient storage provides the following:

1. A supply of water available instantaneously to address the daily ebb and flow of water usage.
2. A supply of water to address unexpected short term increase in water usage.
3. Provides time to address failures of mechanical equipment prior to an interruption in water service.

DISTRIBUTION SYSTEM

A distribution system is developed predicated on the desired flow characteristics at any given location. Once the desired flow rates are established, the distribution system is designed to accomplish the objectives. Variables of influence are:

1. The desired flow rate, typically predicated on the desired fire flow capacity. The desired flow rate is determined by the characteristics of the structures in the area. One story, single family homes that are not in close proximity to each other do not require the same flows as a location with large structures in a downtown setting.
2. The objective of the distribution system is to meet the aforementioned fire flow characteristics while maintaining residual pressures. The pressure is determined by the initial head levels coupled with the reduction in pressure to flow characteristics.
3. In order to meet the flow and residual pressure requirements, water mains are sized according to such.

4. A fundamental practice in the water industry is to “loop” water mains whenever possible. Such is the most cost effective means to improve the desired flow characteristics. Looping water mains also improves water quality characteristics.

TAHITIAN VILLAGE APPLICATION

The application of the fundamentals to the existing Water System in Tahitian Village would include the following:

Minimum desired flow rate of 500 gpm for a duration of 2 hours

Minimum residual pressure of 35 psi based at the above flow rates

Construct Storage tank(s) to address the need for an adequate supply of instantaneous storage capacity. Without adequate storage, the best distribution system is of limited value.

Going forward, no water main associated with a fire hydrant is to be less than 6 inch diameter

Loop water mains at every opportunity. There are a number of locations identified that can be looped with relative ease.

Fire hydrants should be flushed twice per year to ensure proper working order as well as cleaning sediment from the system.

Agenda

Item # 20

Release of
Liens

**AFFIDAVIT OF RELEASE
OF CLAIM FOR
UNPAID CHARGES**

THE STATE OF TEXAS *

COUNTY OF BASTROP *

We the undersigned members of the Board Directors of the Bastrop County Water Control & Improvement District, No. Two ("District"), make oath and deposes that the claims of the District for unpaid charges accumulated through April 13, 2018 and more particularly described in that certain Affidavit of Lien and Unpaid Charges, filed of record in Volume 1402 Page 821 & Volume 477 Page 548 & Volume 663 Page 525 & Volume 669 Page 474 & Volume 730 Page 666 & Volume 768 Page 189 & Volume 953 Page 412 & Volume 1027 Page 647 & Volume 1107 Page 199 & Volume 1198 Page 397 & Volume 1214 Page 394 & Volume 1295 Page 767 & Volume 1402 Page 821 & Volume 1502 Page 554 & Volume 1608 Page 312 & Book 1713 Page 678-765 & Book 1806 Pages 718-732 & Book 1889 Pages 194-202 & Book 1977 Pages 638-701 & Book 2043 & Pages 807-816 & Volume 2120 Page 519-529 & Volume 2203 Page 336-354 & Book 2293 Pages 227-240 & Instrument 201501778 & Instrument 201501779 & Instrument 201600766 & Instrument 201600764 & Instrument 201701281 & Instrument 201701283 & Instrument 201801123 & Instrument 201801124 of the Official Records of Bastrop County, Texas, are hereby released for the persons and properties listed in Exhibit A, attached hereto, said properties being identified by Unit, Block, and Lot Numbers.

Executed this 19th day of April 2018.

Board Director

Sworn and acknowledged before me, by the Board Director, on the 19th day of April, 2018

Alma Rodriguez
Notary

fr

Exhibit A

<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
Abdons & Carmen Roman	02-02-0172	(\$ 592.50)	(\$ 442.50)	(\$ 44.50)	(\$ 1,079.50)
Acevedo, Jose M.	02-01-0052	(\$ 0.00)	(\$ 477.00)	(\$ 45.00)	(\$ 522.00)
Acevedo, Jose M.	02-01-0053	(\$ 0.00)	(\$ 477.00)	(\$ 45.00)	(\$ 522.00)
Acosta, Jorge	01-11-1116	(\$ 0.00)	(\$ 108.00)	(\$ 0.00)	(\$ 108.00)
Acosta, Jorge	01-11-1116	(\$ 0.00)	(\$ 549.00)	(\$ 45.00)	(\$ 594.00)
Acosta, Jorge	01-11-1115	(\$ 0.00)	(\$ 108.00)	(\$ 0.00)	(\$ 108.00)
Acosta, Jorge	01-11-1115	(\$ 0.00)	(\$ 549.00)	(\$ 45.00)	(\$ 594.00)
Agueros Family Trust	02-14-1199	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Agueros Family Trust	04-12-0631	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Allan L. Ogorzalek	04-11-0516	(\$ 510.00)	(\$ 375.00)	(\$ 60.00)	(\$ 945.00)
Allan L. Ogorzalek	04-11-0517	(\$ 510.00)	(\$ 375.00)	(\$ 60.00)	(\$ 945.00)
Alvarez, David	05-27-1486	(\$ 0.00)	(\$ 132.00)	(\$ 0.00)	(\$ 132.00)
Amdee, Mohammed	01-09-1183	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Amdee, Mohammed	02-05-0593	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Amdee, Mohammed	04-14-0923	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Arlspe, T. S.	05-19-1177	(\$ 840.00)	(\$ 810.00)	(\$ 60.00)	(\$ 1,710.00)
Bangs, Norma G.	04-03-1719	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Barron, Donald	05-02-0138	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Barron, Donald	05-02-0139	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Bastrop County WCID #2	02-16-1502	(\$ 735.00)	(\$ 1425.00)	(\$ 180.00)	(\$ 2,340.00)
Bastrop County WCID #2	02-02-0172	(\$ 607.50)	(\$ 1267.50)	(\$ 179.50)	(\$ 2,054.50)
BCD	02-13-1116	(\$ 210.00)	(\$ 437.00)	(\$ 60.00)	(\$ 707.00)
BCD	02-13-1116	(\$ 225.00)	(\$ 720.00)	(\$ 105.00)	(\$ 1,050.00)
BCWCID # 2	04-11-0516	(\$ 525.00)	(\$ 1683.00)	(\$ 240.00)	(\$ 2,448.00)
BCWCID # 2	04-11-0517	(\$ 525.00)	(\$ 1683.00)	(\$ 240.00)	(\$ 2,448.00)
BCWCID # 2	02-02-0172	(\$ 607.50)	(\$ 1750.50)	(\$ 224.50)	(\$ 2,582.50)
Beck Jr., David Madison	05-03-0235	(\$ 0.00)	(\$ 108.00)	(\$ 0.00)	(\$ 108.00)
Beck Jr., David Madison	05-03-0235	(\$ 0.00)	(\$ 499.50)	(\$ 45.00)	(\$ 544.50)
Beyer, Helen C.	02-02-0149	(\$ 0.00)	(\$ 60.00)	(\$ 0.00)	(\$ 60.00)
Beyer, Helen C.	02-02-0149	(\$ 0.00)	(\$ 210.00)	(\$ 45.00)	(\$ 255.00)
Beyer, Helen C.	02-02-0149	(\$ 0.00)	(\$ 693.00)	(\$ 90.00)	(\$ 783.00)
Beyer, Helen C.	02-02-0157	(\$ 0.00)	(\$ 60.00)	(\$ 0.00)	(\$ 60.00)
Beyer, Helen C.	02-02-0157	(\$ 0.00)	(\$ 210.00)	(\$ 45.00)	(\$ 255.00)
Beyer, Helen C.	02-02-0157	(\$ 0.00)	(\$ 693.00)	(\$ 90.00)	(\$ 783.00)
Borchert, Andrea	03-18-0446	(\$ 0.00)	(\$ 72.00)	(\$ 0.00)	(\$ 72.00)
Borchert, Andrea	03-18-0446	(\$ 0.00)	(\$ 381.00)	(\$ 45.00)	(\$ 426.00)
Borchert, Andrea	03-18-0446	(\$ 0.00)	(\$ 651.00)	(\$ 90.00)	(\$ 741.00)
Boyd, Brett	01-14B-1569	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Brown, J. J.	05-11-0791	(\$ 0.00)	(\$ 132.00)	(\$ 0.00)	(\$ 132.00)
Brown, Tony	04-01-0066	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Brown, Walter G.	01-10-1447	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)

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<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
Brown, Walter G.	01-10-1448	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Brown, Walter G.	01-10-1449	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Burriss, L. F.	03-18-0456	(\$ 0.00)	(\$ 315.00)	(\$ 45.00)	(\$ 360.00)
Burriss, L. F.	03-18-0456	(\$ 0.00)	(\$ 540.00)	(\$ 90.00)	(\$ 630.00)
Burriss, L. F.	03-18-0456	(\$ 0.00)	(\$ 1023.00)	(\$ 135.00)	(\$ 1,158.00)
Business Vacation Concept	01-16-0214	(\$ 0.00)	(\$ 435.00)	(\$ 45.00)	(\$ 480.00)
C. G. Alpha Property LLC	02-16-1330	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
C. L. Warren	01-17-0089	(\$ 840.00)	(\$ 510.00)	(\$ 15.00)	(\$ 1,365.00)
C.R. Mason	01-12-0721	(\$ 984.00)	(\$ 510.00)	(\$ 15.00)	(\$ 1,509.00)
Carousel Properties	01-19-0630	(\$ 0.00)	(\$ 72.00)	(\$ 0.00)	(\$ 72.00)
Carousel Properties	01-19-0630	(\$ 0.00)	(\$ 519.00)	(\$ 90.00)	(\$ 609.00)
Castaneda, Juan	01-14A-1538	(\$ 0.00)	(\$ 60.00)	(\$ 0.00)	(\$ 60.00)
Cecil, Christopher N.	02-16-1365	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Cecil, Christopher N.	02-16-1364	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Charter, Twila D.	02-15-1267	(\$ 0.00)	(\$ 72.00)	(\$ 0.00)	(\$ 72.00)
Charter, Twila D.	02-15-1267	(\$ 0.00)	(\$ 318.00)	(\$ 45.00)	(\$ 363.00)
Charter, Twila D.	02-15-1266	(\$ 0.00)	(\$ 72.00)	(\$ 0.00)	(\$ 72.00)
Charter, Twila D.	02-15-1266	(\$ 0.00)	(\$ 318.00)	(\$ 45.00)	(\$ 363.00)
Conley, John H. II	04-02-0337	(\$ 0.00)	(\$ 132.00)	(\$ 0.00)	(\$ 132.00)
Cook, Donald E.	02-16-1502	(\$ 735.00)	(\$ 900.00)	(\$ 90.00)	(\$ 1,725.00)
Cook, Donald E.	02-16-1502	(\$ 735.00)	(\$ 1200.00)	(\$ 135.00)	(\$ 2,070.00)
Dana, Ray D.	05-27-1557	(\$ 375.00)	(\$ 540.00)	(\$ 90.00)	(\$ 1,005.00)
Dana, Ray D.	05-27-1557	(\$ 375.00)	(\$ 840.00)	(\$ 135.00)	(\$ 1,350.00)
Dana, Ray D.	05-27-1557	(\$ 375.00)	(\$ 1065.00)	(\$ 180.00)	(\$ 1,620.00)
Dana, Ray D.	05-27-1557	(\$ 375.00)	(\$ 1548.00)	(\$ 225.00)	(\$ 2,148.00)
Dana, Ray D.	05-27-1557	(\$ 375.00)	(\$ 2384.10)	(\$ 270.00)	(\$ 3,029.00)
Dines, Mary V.	05-09-0670	(\$ 0.00)	(\$ 132.00)	(\$ 0.00)	(\$ 132.00)
Domingue, Craig James	02-03-0291	(\$ 0.00)	(\$ 132.00)	(\$ 0.00)	(\$ 132.00)
Donald E. Cook	02-16-1502	(\$ 720.00)	(\$ 600.00)	(\$ 45.00)	(\$ 1,365.00)
Donald F. Elliff	02-04-0426	(\$ 510.00)	(\$ 375.00)	(\$ 60.00)	(\$ 945.00)
Elliff, Donald F.	02-04-0426	(\$ 525.00)	(\$ 675.00)	(\$ 105.00)	(\$ 1,305.00)
Elliff, Donald F.	02-04-0426	(\$ 525.00)	(\$ 975.00)	(\$ 150.00)	(\$ 1,650.00)
Elliff, Donald F.	02-04-0426	(\$ 525.00)	(\$ 1200.00)	(\$ 195.00)	(\$ 1,920.00)
Farquhar, John C.	02-16-1693	(\$ 215.00)	(\$ 335.00)	(\$ 45.00)	(\$ 595.00)
Farquhar, John C.	02-16-1693	(\$ 215.00)	(\$ 635.00)	(\$ 90.00)	(\$ 940.00)
Farquhar, John C.	02-16-1693	(\$ 215.00)	(\$ 860.00)	(\$ 135.00)	(\$ 1,210.00)
G. E. H. LLC	05-27-1471	(\$ 0.00)	(\$ 60.00)	(\$ 0.00)	(\$ 60.00)
G. E. H. LLC	05-27-1471	(\$ 0.00)	(\$ 285.00)	(\$ 45.00)	(\$ 330.00)
Gall, Russell	05-03-0251	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Galluzzo, Peter	05-09-0682	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Garcia, Art	02-08-0751	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)

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<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
Gerald P. Miller	01-16-0214	(\$ 0.00)	(\$ 120.00)	(\$ 0.00)	(\$ 120.00)
Green, Donald R.	01-24-1621	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Green, Donald R.	01-24-1620	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Haley Jr., Jeffrey S.	05-26-1425	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Hanger, Stephen P.	03-02-0030	(\$ 0.00)	(\$ 132.00)	(\$ 0.00)	(\$ 132.00)
Haro, Antonio	02-16-1728	(\$ 0.00)	(\$ 266.00)	(\$ 45.00)	(\$ 311.00)
Himes, Mark D.	02-05-0537	(\$ 0.00)	(\$ 72.00)	(\$ 0.00)	(\$ 72.00)
HLT Investments	05-08-0562	(\$ 0.00)	(\$ 210.00)	(\$ 45.00)	(\$ 255.00)
J. Martinez	02-04-0432	(\$ 984.00)	(\$ 510.00)	(\$ 15.00)	(\$ 1,509.00)
Jaffers, Harry	06-09-0033	(\$ 132.00)	(\$ 0.00)	(\$ 0.00)	(\$ 132.00)
Jaffers, Harry	02-08-0838	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Jaffers, Harry	02-08-0839	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Jaffers, Harry	02-08-0840	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
James H. Walker	05-08-0169	(\$ 360.00)	(\$ 240.00)	(\$ 45.00)	(\$ 645.00)
Jim & Anita McKibben	02-04-0424	(\$ 645.00)	(\$ 510.00)	(\$ 30.00)	(\$ 1,185.00)
John C. & Sue Farquhar	02-16-1693	(\$ 200.00)	(\$ 35.00)	(\$ 0.00)	(\$ 235.00)
Johnston, Gerard	03-04-0079	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Jurkovic, Jacob	03-02-0029	(\$ 0.00)	(\$ 72.00)	(\$ 0.00)	(\$ 72.00)
Jurkovic, Jacob	03-02-0029	(\$ 0.00)	(\$ 651.00)	(\$ 45.00)	(\$ 696.00)
Kong, Jijong	02-12-1057	(\$ 0.00)	(\$ 108.00)	(\$ 0.00)	(\$ 108.00)
Korenek, Isy Jean	05-19-1186	(\$ 0.00)	(\$ 81.00)	(\$ 0.00)	(\$ 81.00)
Leader, Ruby	05-13-0921	(\$ 765.00)	(\$ 810.00)	(\$ 75.00)	(\$ 1,650.00)
Leader, Ruby	05-13-0921	(\$ 765.00)	(\$ 1110.00)	(\$ 120.00)	(\$ 1,995.00)
Leader, Ruby	05-13-0921	(\$ 765.00)	(\$ 1305.00)	(\$ 195.00)	(\$ 2,265.00)
Leader, T. L.	05-13-0921	(\$ 765.00)	(\$ 1788.00)	(\$ 240.00)	(\$ 2,793.00)
Leader, T. L.	05-13-0921	(\$ 765.00)	(\$ 2720.85)	(\$ 285.00)	(\$ 3,770.85)
M. E. Zyrkowski	02-07-0704	(\$ 1080.00)	(\$ 510.00)	(\$ 15.00)	(\$ 1,605.00)
Martinez, J.	02-04-0432	(\$ 999.00)	(\$ 810.00)	(\$ 60.00)	(\$ 1,869.00)
Martinez, J.	02-04-0432	(\$ 999.00)	(\$ 1320.00)	(\$ 105.00)	(\$ 2,424.00)
Martinez, J.	02-04-0432	(\$ 999.00)	(\$ 1335.00)	(\$ 150.00)	(\$ 2,484.00)
Mason, C. R.	01-12-0721	(\$ 999.00)	(\$ 810.00)	(\$ 60.00)	(\$ 1,869.00)
Mason, C. R.	01-12-0721	(\$ 999.00)	(\$ 1110.00)	(\$ 105.00)	(\$ 2,214.00)
Mason, C. R.	01-12-0721	(\$ 999.00)	(\$ 1335.00)	(\$ 150.00)	(\$ 2,484.00)
Matus, Donald Antonio	05-22-1257	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
McCravey, Brian H.	03-02-0026	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
McDonald, Connie Sue	01-11-1095	(\$ 0.00)	(\$ 60.00)	(\$ 0.00)	(\$ 60.00)
McDonald, Connie Sue	01-11-1095	(\$ 0.00)	(\$ 501.00)	(\$ 90.00)	(\$ 591.00)
McDonald, Connie Sue	01-11-1095	(\$ 0.00)	(\$ 1068.60)	(\$ 135.00)	(\$ 1,203.60)
McDonald, Connie Sue	01-11-1094S	(\$ 0.00)	(\$ 20.00)	(\$ 0.00)	(\$ 20.00)
McDonald, Connie Sue	01-11-1094S	(\$ 0.00)	(\$ 40.00)	(\$ 45.00)	(\$ 85.00)
McDonald, Connie Sue	01-11-1094S	(\$ 0.00)	(\$ 182.00)	(\$ 90.00)	(\$ 272.00)
McDonald, Connie Sue	01-11-1094S	(\$ 0.00)	(\$ 483.80)	(\$ 135.00)	(\$ 618.80)

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<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
McKibben, Jim P.	02-04-0424	(\$ 660.00)	(\$ 810.00)	(\$ 75.00)	(\$ 1,545.00)
McKibben, Jim P.	02-04-0424	(\$ 660.00)	(\$ 1110.00)	(\$ 120.00)	(\$ 1,890.00)
McKibben, Jim P.	02-04-0424	(\$ 660.00)	(\$ 1335.00)	(\$ 165.00)	(\$ 2,160.00)
Michael, Judy G.	05-27-1504	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Miles, Paul F.	02-01-0072	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Mitchell, Thomas E.	02-04-0436	(\$ 525.00)	(\$ 675.00)	(\$ 105.00)	(\$ 1,305.00)
Mitchell, Thomas E.	02-04-0436	(\$ 525.00)	(\$ 975.00)	(\$ 150.00)	(\$ 1,650.00)
Mitchell, Thomas E.	02-04-0436	(\$ 525.00)	(\$ 1200.00)	(\$ 195.00)	(\$ 1,920.00)
Mondragon, Abel	01-19-0522	(\$ 0.00)	(\$ 104.00)	(\$ 0.00)	(\$ 104.00)
Morton, Warren	01-12-0761	(\$ 0.00)	(\$ 810.00)	(\$ 45.00)	(\$ 855.00)
Muniz, Anacleto & Mary	05-22-1271	(\$ 0.00)	(\$ 471.00)	(\$ 45.00)	(\$ 516.00)
Muniz, Anacleto & Mary	05-22-1271	(\$ 0.00)	(\$ 1098.90)	(\$ 90.00)	(\$ 1,188.90)
Murphy, Marjorie	02-17-1779	(\$ 0.00)	(\$ 60.00)	(\$ 0.00)	(\$ 60.00)
Murphy, Marjorie	02-17-1779	(\$ 0.00)	(\$ 435.00)	(\$ 45.00)	(\$ 480.00)
Murphy, Marjorie	02-17-1779	(\$ 0.00)	(\$ 918.00)	(\$ 90.00)	(\$ 1,008.00)
Murphy, Marjorie	02-17-1779	(\$ 0.00)	(\$ 1583.16)	(\$ 135.00)	(\$ 1,718.16)
Murphy, Pat	02-12-1071	(\$ 375.00)	(\$ 1548.00)	(\$ 225.00)	(\$ 2,148.00)
Murphy, Pat	02-12-1071	(\$ 375.00)	(\$ 2384.10)	(\$ 270.00)	(\$ 3,029.10)
Murphy, Royce	02-12-1071	(\$ 375.00)	(\$ 810.00)	(\$ 90.00)	(\$ 1,275.00)
Murphy, Royce & Freda	02-12-1071	(\$ 375.00)	(\$ 840.00)	(\$ 135.00)	(\$ 1,350.00)
Murphy, Royce & Freda	02-12-1071	(\$ 375.00)	(\$ 1065.00)	(\$ 180.00)	(\$ 1,620.00)
Nguyen, Jeanne	02-01-0052	(\$ 0.00)	(\$ 84.00)	(\$ 0.00)	(\$ 84.00)
Nguyen, Jeanne	02-01-0053	(\$ 0.00)	(\$ 84.00)	(\$ 0.00)	(\$ 84.00)
Ogorzalek, Allan L.	04-11-0516	(\$ 525.00)	(\$ 675.00)	(\$ 105.00)	(\$ 1,305.00)
Ogorzalek, Allan L.	04-11-0516	(\$ 525.00)	(\$ 975.00)	(\$ 150.00)	(\$ 1,650.00)
Ogorzalek, Allan L.	04-11-0516	(\$ 525.00)	(\$ 1200.00)	(\$ 195.00)	(\$ 1,920.00)
Ogorzalek, Allan L.	04-11-0517	(\$ 525.00)	(\$ 675.00)	(\$ 105.00)	(\$ 1,305.00)
Ogorzalek, Allan L.	04-11-0517	(\$ 525.00)	(\$ 975.00)	(\$ 150.00)	(\$ 1,650.00)
Ogorzalek, Allan L.	04-11-0517	(\$ 525.00)	(\$ 1200.00)	(\$ 195.00)	(\$ 1,920.00)
Paddock, Caleb	01-09-1156	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Palaniswamy, Arun	05-07-0537	(\$ 0.00)	(\$ 132.00)	(\$ 0.00)	(\$ 132.00)
Parachini, Chris	02-05-0523	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Perez III, Julio	01-10-1308	(\$ 0.00)	(\$ 132.00)	(\$ 0.00)	(\$ 132.00)
Perez III, Julio	01-10-1307	(\$ 0.00)	(\$ 132.00)	(\$ 0.00)	(\$ 132.00)
Perez, James	04-02-0357	(\$ 0.00)	(\$ 543.00)	(\$ 45.00)	(\$ 588.00)
Pierce, Terri Marguerite	04-14-0908	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Raab, Allen F.	05-09-0686	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Ray D. & Virginia Dana	05-27-1557	(\$ 360.00)	(\$ 240.00)	(\$ 45.00)	(\$ 645.00)
Rexsnyder, Mark Ivan	04-08-1304	(\$ 0.00)	(\$ 108.00)	(\$ 0.00)	(\$ 108.00)
Reyes, Julika J.	05-12-0794	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)

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<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
Robinson, Terry G.	04-10-0462	(\$ 850.00)	(\$ 815.00)	(\$ 60.00)	(\$ 1,725.00)
Robinson, Terry G.	04-10-0462	(\$ 855.00)	(\$ 1110.00)	(\$ 105.00)	(\$ 2,070.00)
Robinson, Terry G.	04-10-0462	(\$ 855.00)	(\$ 1335.00)	(\$ 150.00)	(\$ 2,340.00)
Rodger, John	02-11-1024	(\$ 0.00)	(\$ 84.00)	(\$ 0.00)	(\$ 84.00)
Rodger, John	02-11-1024	(\$ 0.00)	(\$ 751.94)	(\$ 45.00)	(\$ 796.94)
Rodger, John	03-11-0217	(\$ 0.00)	(\$ 84.00)	(\$ 0.00)	(\$ 84.00)
Rodger, John	03-11-0217	(\$ 0.00)	(\$ 751.94)	(\$ 45.00)	(\$ 796.94)
Rodger, John	05-19-1187	(\$ 0.00)	(\$ 84.00)	(\$ 0.00)	(\$ 84.00)
Rodger, John	05-19-1187	(\$ 0.00)	(\$ 751.94)	(\$ 45.00)	(\$ 796.94)
Rodriguez, Gilbert	03-03-0068	(\$ 0.00)	(\$ 87.00)	(\$ 0.00)	(\$ 87.00)
Rodriguez, Gilbert	03-03-0068	(\$ 0.00)	(\$ 155.00)	(\$ 45.00)	(\$ 200.00)
Rodriguez, Minerva M.	05-05-0422	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Rodriguez, Susan A.	05-22-1283	(\$ 0.00)	(\$ 99.51)	(\$ 45.00)	(\$ 144.51)
Roman, Abdons S.	02-02-0172	(\$ 607.50)	(\$ 742.50)	(\$ 89.50)	(\$ 1,439.50)
Roman, Abdons S.	02-02-0172	(\$ 607.50)	(\$ 1042.50)	(\$ 134.50)	(\$ 1,784.50)
Royce & Freda Murphy	02-12-1071	(\$ 360.00)	(\$ 240.00)	(\$ 45.00)	(\$ 645.00)
Ruby & T. L. Leader	05-13-0921	(\$ 750.00)	(\$ 510.00)	(\$ 30.00)	(\$ 1,290.00)
Ruiz, Danny	04-02-0247	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Sareyani, Dexter	01-16-0214	(\$ 0.00)	(\$ 735.00)	(\$ 90.00)	(\$ 825.00)
Sareyani, Dexter	01-16-0214	(\$ 0.00)	(\$ 960.00)	(\$ 135.00)	(\$ 1,095.00)
Simon, Dewayne	01-17-0163	(\$ 0.00)	(\$ 108.00)	(\$ 0.00)	(\$ 108.00)
Sing, Clifford J.	05-26-1419	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Singleton, Mary E.	01-19-0545	(\$ 0.00)	(\$ 108.00)	(\$ 0.00)	(\$ 108.00)
Singleton, Mary E.	01-19-0546	(\$ 0.00)	(\$ 108.00)	(\$ 0.00)	(\$ 108.00)
Smith Clara M.	02-06-0662	(\$ 780.00)	(\$ 2727.45)	(\$ 255.00)	(\$ 3,762.45)
Smith Clara M.	02-06-0663	(\$ 780.00)	(\$ 2727.45)	(\$ 255.00)	(\$ 3,762.45)
Stivers, Joshua	05-01-0006	(\$ 0.00)	(\$ 72.00)	(\$ 0.00)	(\$ 72.00)
Stivers, Joshua	05-01-0006	(\$ 0.00)	(\$ 248.00)	(\$ 45.00)	(\$ 293.00)
Stivers, Joshua	05-01-0006	(\$ 0.00)	(\$ 689.00)	(\$ 90.00)	(\$ 779.00)
T. S. Arispe	05-19-1177	(\$ 825.00)	(\$ 510.00)	(\$ 15.00)	(\$ 1,350.00)
Tahitian Properties Holding	04-01-0130	(\$ 0.00)	(\$ 490.00)	(\$ 90.00)	(\$ 580.00)
Tahitian Village Corp.	05-19-1177	(\$ 840.00)	(\$ 1335.00)	(\$ 150.00)	(\$ 2,325.00)
Tahitian Properties	04-04-0429	(\$ 0.00)	(\$ 265.00)	(\$ 45.00)	(\$ 310.00)
Tahitian Properties	04-04-0429	(\$ 0.00)	(\$ 490.00)	(\$ 90.00)	(\$ 580.00)
Tahitian Properties Holding	04-01-0130	(\$ 0.00)	(\$ 265.00)	(\$ 45.00)	(\$ 310.00)
Tahitian Village Corp.	02-13-1116	(\$ 225.00)	(\$ 1022.00)	(\$ 150.00)	(\$ 1,397.00)
Tahitian Village Corp.	02-13-1116	(\$ 225.00)	(\$ 1247.00)	(\$ 195.00)	(\$ 1,667.00)
Tahitian Village Corp.	02-13-1116	(\$ 225.00)	(\$ 1730.00)	(\$ 240.00)	(\$ 2,195.00)
Tahitian Village Corp.	02-13-1116	(\$ 225.00)	(\$ 2573.15)	(\$ 285.00)	(\$ 3,083.15)
Tahitian Village Corp.	04-01-0110	(\$ 984.00)	(\$ 510.00)	(\$ 15.00)	(\$ 1,509.00)
Tahitian Village Corp.	04-01-0110	(\$ 999.00)	(\$ 810.00)	(\$ 60.00)	(\$ 1,869.00)

Exhibit A

<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
Tahitian Village Corp.	04-01-0110	(\$ 999.00)	(\$ 1110.00)	(\$ 105.00)	(\$ 2,214.00)
Tahitian Village Corp.	04-01-0110	(\$ 999.00)	(\$ 1335.00)	(\$ 150.00)	(\$ 2,484.00)
Tahitian Village Corp.	04-01-0110	(\$ 999.00)	(\$ 1818.00)	(\$ 195.00)	(\$ 3,012.00)
Tahitian Village Corp.	05-19-1177	(\$ 840.00)	(\$ 1110.00)	(\$ 105.00)	(\$ 2,055.00)
Tarkasvand, Mohammed S.	01-19-0529	(\$ 0.00)	(\$ 33.00)	(\$ 0.00)	(\$ 33.00)
Tarkasvand, Mohammed S.	01-19-0529	(\$ 0.00)	(\$ 204.00)	(\$ 45.00)	(\$ 249.00)
Terry G. Robinson	04-10-0462	(\$ 840.00)	(\$ 510.00)	(\$ 15.00)	(\$ 1,365.00)
Thomas E. Mitchell	02-04-0436	(\$ 510.00)	(\$ 375.00)	(\$ 60.00)	(\$ 945.00)
Top Ministries Inc.	02-02-0102	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Torres, Jaime	05-05-0359	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Torres, Jr. Jalme	05-05-0360	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Torres, Ruben M.	01-12-0734	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Torres, Ruben M.	01-12-0734	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Vith, Dale	01-19-0629	(\$ 0.00)	(\$ 132.00)	(\$ 0.00)	(\$ 132.00)
Walker, Dennis	05-24-1306	(\$ 0.00)	(\$ 108.00)	(\$ 0.00)	(\$ 108.00)
Walker, Dennis	05-24-1306	(\$ 0.00)	(\$ 549.00)	(\$ 45.00)	(\$ 594.00)
Walker, Dennis	05-24-1305	(\$ 0.00)	(\$ 108.00)	(\$ 0.00)	(\$ 108.00)
Walker, Dennis	05-24-1305	(\$ 0.00)	(\$ 549.00)	(\$ 45.00)	(\$ 594.00)
Walker, Elaine	05-24-1307	(\$ 0.00)	(\$ 108.00)	(\$ 0.00)	(\$ 108.00)
Walker, Elaine	05-24-1307	(\$ 0.00)	(\$ 549.00)	(\$ 45.00)	(\$ 594.00)
Walker, James H.	05-08-0619	(\$ 375.00)	(\$ 540.00)	(\$ 90.00)	(\$ 1,005.00)
Walker, James H.	05-08-0619	(\$ 375.00)	(\$ 840.00)	(\$ 135.00)	(\$ 1,350.00)
Walker, James H.	05-08-0619	(\$ 375.00)	(\$ 1065.00)	(\$ 180.00)	(\$ 1,620.00)
Walker, James H.	05-08-0619	(\$ 375.00)	(\$ 1548.00)	(\$ 225.00)	(\$ 2,148.00)
Walker, James H.	05-08-0619	(\$ 375.00)	(\$ 1989.00)	(\$ 270.00)	(\$ 2,634.00)
Warren, C. L.	01-17-0089	(\$ 855.00)	(\$ 810.00)	(\$ 60.00)	(\$ 1,725.00)
Warren, C. L.	01-17-0089	(\$ 855.00)	(\$ 1110.00)	(\$ 105.00)	(\$ 2,070.00)
Warren, C. L.	01-17-0089	(\$ 855.00)	(\$ 1335.00)	(\$ 150.00)	(\$ 2,340.00)
West Creek Home	05-27-1592	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
West Creek Home	05-27-1591	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
West Creek Home	03-11-0251	(\$ 0.00)	(\$ 130.00)	(\$ 0.00)	(\$ 130.00)
West Creek Home	03-11-0254	(\$ 0.00)	(\$ 130.00)	(\$ 0.00)	(\$ 130.00)
Zyrkowski, M. E.	02-07-0704	(\$ 1095.00)	(\$ 810.00)	(\$ 60.00)	(\$ 1,965.00)
Zyrkowski, M. E.	02-07-0704	(\$ 1095.00)	(\$ 1110.00)	(\$ 105.00)	(\$ 2,310.00)
Zyrkowski, M. E.	02-07-0704	(\$ 1095.00)	(\$ 1335.00)	(\$ 150.00)	(\$ 2,580.00)
		\$ 60,571.50	\$ 139,232.89	\$ 15,462.50	\$ 215,266.89

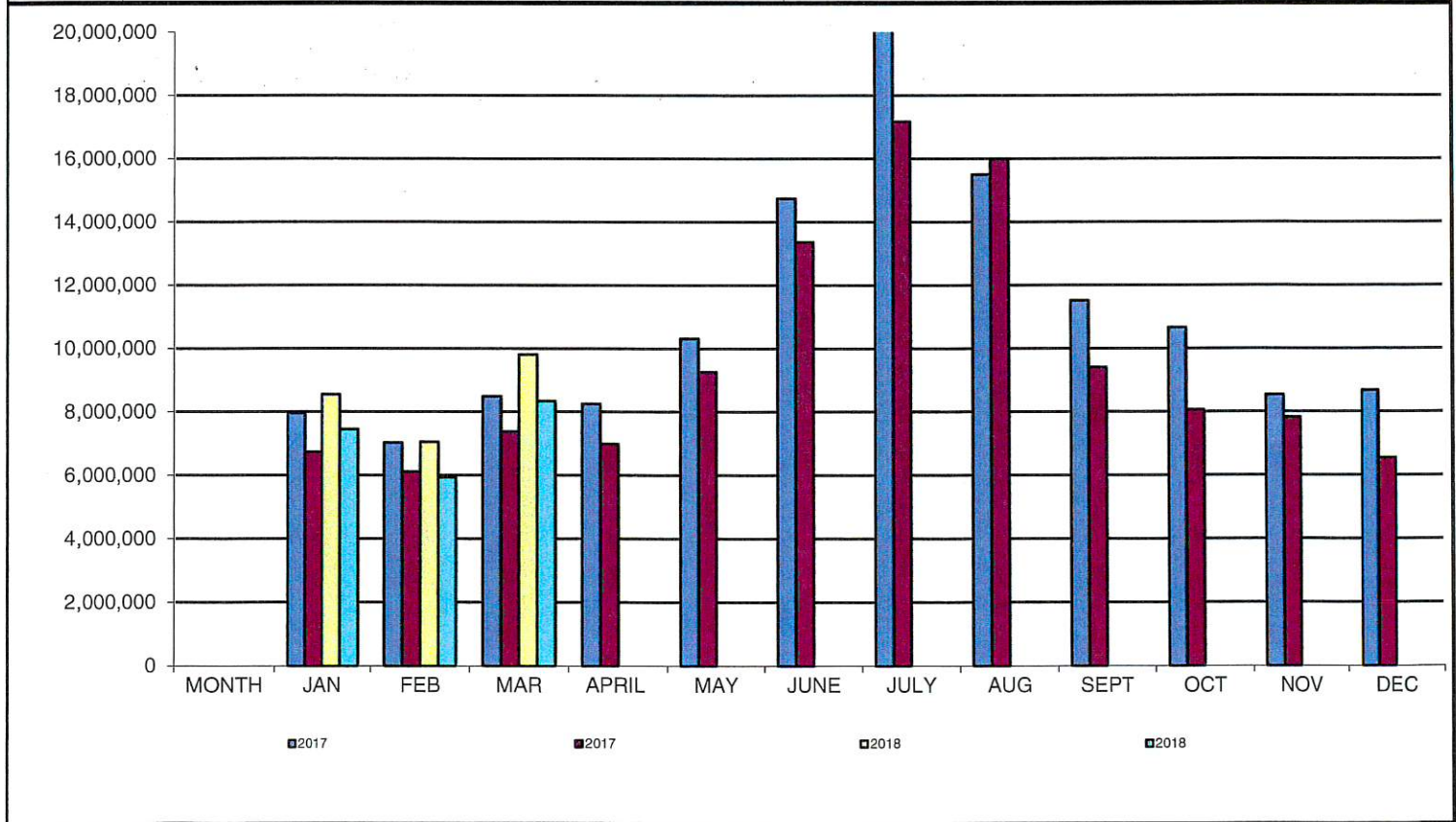
Lien List Recap for April 2018

Total Amount of Liens Released	\$	215,266.89
Road Assessments Paid	\$	65,451.79
Standby Assessments Paid	\$	3,169.50
Attorney Fees	\$	3,728.49
Total actually collected	\$	72,349.78
Total Write offs	\$	44,991.80

Misc Reports

BCWCID#2 2018
CONSUMPTION REPORT

	2017	2017	2018	2018	2018		
	PUMPED	USAGE	PUMPED	USAGE	PUMPED	ACTIVE	
MONTH	WATER	OF WATER	WATER	OF WATER	UNBILLED	METERS	%
JAN	7962350	6735988	8542700	7456309	582200	1,649	6%
FEB	7028500	6111321	7052400	5935407	364360	1,657	11%
MAR	8487400	7376018	9807100	8339939	494400	1,674	10%
APRIL	8252780	6987777					#DIV/0!
MAY	10312000	9253230					#DIV/0!
JUNE	14735700	13354077					#DIV/0!
JULY	20309900	17173612					#DIV/0!
AUG	15495380	15973516					#DIV/0!
SEPT	11516995	9401892					#DIV/0!
OCT	10653725	8059239					#DIV/0!
NOV	8536960	7826294					#DIV/0!
DEC	8679143	6542315					#DIV/0!
TOTALS	131,970,833	114,795,279	25,402,200	21,731,655	1,440,960		9%



MARCH 2018

BCWCID#2

Re-Cap of Water Tap Applications

WATER TAPS:

2018 Complete.....	20	
2018 Pending.....	10	
2017 Complete.....	78	
2016 Complete	88	
2015 Complete	60	
2014 Complete	39	
2013 Complete.....	35	
2012 Complete.....	37	
2011 Complete.....	42	
2010 Complete.....	49	
2009 Complete.....	43	
2008 Complete.....	35	
2007 Complete.....	47	
2006 Pending.....	1	(Sac-N-Pac)
2006 Complete.....	25	
2005 Complete.....	26	
2004 Complete.....	39	
2003 Complete.....	72	
2002 Complete.....	113	

MARCH 2018

BCWCID#2

Re-Cap of Waste Water Tap Applications

WASTE WATER TAPS:

2018 Complete.....	4
2018 Pending.....	14
2017 Pending	2
2017 Complete	33
2016 Complete	40
2015 Complete	32
2014 Complete	26

Active Waste Water Customers: 658

JOB CODE	ISSUED THIS PERIOD				PRIOR ORDERS			TOTAL	TOTAL
	ISSUED	COMPLETED	VOIDED	OUTSTANDING	COMPLETED	VOIDED	OUTSTANDING	COMPLETED	OUTSTANDING
ALARM SEWER ALARM	10	9	0	1	1,415	14	0	1,424	1
BROWN BROWN WATER	0	0	0	0	335	3	0	335	0
CULVE CULVERT PERMIT	3	3	0	0	123	6	2	126	2
FLUSH FLUSH WATER LINE	0	0	0	0	704	0	0	704	0
ISWAP METER HEAD SWAP	2	2	0	0	122	11	0	124	0
IRRIG IRRIGATION PERMIT	0	0	0	0	26	2	0	26	0
LEAK CHECK FOR LEAK	6	6	0	0	1,401	15	1	1,407	1
LOCK MTR	2	2	0	0	210	61	0	212	0
LOC LINE LOCATE	1	1	0	0	179	3	0	180	0
METER MOVE METER CHARGE	2	1	1	0	4	6	0	5	0
METER INFORMATION	0	0	0	0	119	9	0	119	0
MISCE MISCELLANEOUS	13	10	1	2	2,835	167	4	2,845	6
MOW MOWING GRASS	0	0	0	0	242	1	0	242	0
OCC OCCUPANT CHANGE	26	26	0	0	3,101	53	0	3,127	0
ODOR SMELLY WATER	2	2	0	0	3	0	0	5	0
OFF TURN OFF SERVICE	12	11	1	0	2,236	256	0	2,247	0
OFFEE TRIP CHARGE TURN OFF	0	0	0	0	12	0	0	12	0
ON TURN ON SERVICE	16	16	0	0	2,682	72	0	2,698	0
ONFEE TRIP CHARGE TURN ON	1	0	1	0	12	1	0	12	0
POOLS POOL/SPA PERMIT	1	1	0	0	18	1	0	19	0
READ READ CHECK	0	0	0	0	394	78	0	394	0
ROAD ROAD REPAIR	6	2	0	4	3,367	23	8	3,369	12
RADIO RADIO READ MONITOR (RENT)	0	0	0	0	0	1	0	0	0
SEWER WASTEWATER MISC SERVICE	4	4	0	0	1,322	21	2	1,326	2
SIGN STREET SIGN	0	0	0	0	54	1	0	54	0
SWAP METER SWAP-OUT	26	24	2	0	1,046	78	0	1,070	0
WTAP W/W TAP	11	1	1	9	292	10	7	293	16
MPWT TMP WTR	0	0	0	0	7	4	0	7	0
W/W W/W ESTIMATE	11	11	0	0	670	23	3	681	3
MEAS MEASURE FOR WATER TAP	15	15	0	0	890	21	2	905	2
PRES LOW WATER PRESSURE	2	2	0	0	271	15	0	273	0
TRTP WATER TAP	10	0	6	4	22	536	3	22	7
W/W W/W ESTIMATE FOR RELOCATE	0	0	0	0	11	5	0	11	0
** GRAND TOTALS **	182	149	13	20	24,125	1,497	32	24,274	52

	Total Customers Billed	E-Billing Customers	Web Online Payments	Bank Drafts	Credit Card Drafts	% of Customers paying online or drafts	Mail/Walk-ins/ Drop Box
Jan	1652	560	660	266	77	56%	649
Feb	1666	572	652	267	105	55%	642
Mar	1674	563	699	266	126	58%	583
Apr							0
May							0
Jun							0
Jul							0
Aug							0
Sep							0
Oct							0
Nov							0
Dec							0

	Culvert Permits (Cumulative Total)	Irrigation Permits (Cumulative Total)	Swimming Pool Permits (Cumulative Total)
Jan	5	0	2
Feb	8	0	2
Mar	11	0	3
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			

2013-2018 COMPARISON ROAD & STANDBY

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
JAN									
2013	\$41,260.80	\$938.00	\$ 42,198.80	\$5,354.51	\$0.00	\$ 5,354.51	\$ 47,553.31	2.22%	0.00%
2014	\$16,953.96	\$6,717.00	\$ 23,670.96	\$2,025.33	\$756.00	\$ 2,781.33	\$ 26,452.29	28.38%	27.18%
2015	\$46,965.38	\$3,501.00	\$ 50,466.38	\$2,088.00	\$0.00	\$ 2,088.00	\$ 52,554.38	6.94%	0.00%
2016	\$38,720.86	\$4,131.00	\$ 42,851.86	\$5,019.54	\$108.00	\$ 5,127.54	\$ 47,979.40	9.64%	2.11%
2017	\$ 35,426.89	\$ 5,954.00	\$ 41,380.89	\$ 896.00	\$ 264.00	\$ 1,160.00	\$ 42,540.89	14.39%	22.76%
2018	\$ 115,672.15	\$ 10,968.00	\$ 126,640.15	\$ 3,217.00	\$ -	\$ 3,217.00	\$ 129,857.15	8.66%	0.00%
FEB									
2013	\$ 18,626.80	\$ 67,095.40	\$ 85,722.20	\$ 1,030.75	\$ 5,044.00	\$ 6,074.75	\$ 91,796.95	78.27%	83.03%
2014	\$ 15,340.01	\$ 50,611.20	\$ 65,951.21	\$ 630.63	\$ 2,916.00	\$ 3,546.63	\$ 69,497.84	76.74%	82.22%
2015	\$ 29,099.97	\$ 81,445.03	\$ 110,545.00	\$ 3,048.00	\$ 4,474.50	\$ 7,522.50	\$ 118,067.50	73.68%	59.48%
2016	\$ 29,281.26	\$ 97,183.76	\$ 126,465.02	\$ 2,196.00	\$ 4,752.00	\$ 6,948.00	\$ 133,413.02	76.85%	68.39%
2017	\$ 37,167.14	\$ 108,620.10	\$ 145,787.24	\$ 6,098.00	\$ 644.00	\$ 6,742.00	\$ 152,529.24	74.51%	9.55%
2018	\$ 52,408.12	\$ 92,820.40	\$ 145,228.52	\$ 7,030.00	\$ -	\$ 7,030.00	\$ 152,258.52	63.91%	0.00%

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
MARCH									
2013	\$ 17,858.90	\$ 34,408.60	\$ 52,267.50	\$ 3,172.37	\$ 1,428.00	\$ 4,600.37	\$ 56,867.87	65.83%	31.04%
2014	\$ 13,978.32	\$ 60,159.00	\$ 74,137.32	\$ 1,453.37	\$ 3,024.00	\$ 4,477.37	\$ 78,614.69	81.15%	67.54%
2015	\$ 25,994.36	\$ 48,549.86	\$ 74,544.22	\$ 520.00	\$ 2,135.92	\$ 2,655.92	\$ 77,200.14	65.13%	80.42%
2016	\$ 39,332.78	\$ 43,344.46	\$ 82,677.24	\$ 7,171.28	\$ 1,746.00	\$ 8,917.28	\$ 91,594.52	52.43%	19.58%
2017	\$ 63,299.04	\$ 58,291.95	\$ 121,590.99	\$ 3,628.50	\$ 2,655.00	\$ 6,283.50	\$ 127,874.49	47.94%	42.25%
2018	\$ 60,476.28	\$ 79,758.65	\$ 140,234.93	\$ 2,582.83	\$ -	\$ 2,582.83	\$ 142,817.76	56.88%	0.00%
APRIL									
2013	\$ 4,049.54	\$ 15,913.00	\$ 19,962.54	\$ 398.69	\$ 168.00	\$ 566.69	\$ 20,529.23	79.71%	29.63%
2014	\$ 10,437.83	\$ 23,886.85	\$ 34,324.68	\$ 1,697.16	\$ 540.00	\$ 2,237.16	\$ 36,561.84	69.59%	24.14%
2015	\$ 50,455.27	\$ 26,487.88	\$ 76,943.15	\$ 1,113.20	\$ 432.00	\$ 1,545.20	\$ 78,488.35	34.43%	27.96%
2016	\$ 12,911.65	\$ 23,397.53	\$ 36,309.18	\$ 639.00	\$ 864.00	\$ 1,503.00	\$ 37,812.18	64.44%	57.49%
2017	\$ 10,981.60	\$ 25,543.90	\$ 36,525.50	\$ 921.00	\$ 1,056.00	\$ 1,977.00	\$ 38,502.50	69.93%	53.41%
2018			\$ -			\$ -	\$ -	#VALUE!	#DIV/0!

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
MAY									
2013	\$ 5,122.66	\$ 9,357.00	\$ 14,479.66	\$ 2,357.38	\$ 182.00	\$ 2,539.38	\$ 17,019.04	64.62%	7.17%
2014	\$ 11,212.74	\$ 11,752.32	\$ 22,965.06	\$ 2,332.50	\$ 324.00	\$ 2,656.50	\$ 25,621.56	51.17%	12.20%
2015	\$ 21,695.12	\$ 9,728.10	\$ 31,423.22	\$ 1,119.76	\$ 432.00	\$ 1,551.76	\$ 32,974.98	30.96%	27.84%
2016	\$ 20,027.28	\$ 15,607.50	\$ 35,634.78	\$ 585.00	\$ 432.00	\$ 1,017.00	\$ 36,651.78	43.80%	42.48%
2017	\$ 19,898.03	\$ 22,307.58	\$ 42,205.61	\$ 300.00	\$ 396.00	\$ 696.00	\$ 42,901.61	52.85%	56.90%
2018			\$ -			\$ -	\$ -	#VALUE!	#DIV/0!
JUNE									
2013	\$ 7,452.91	\$ 8,772.60	\$ 16,225.51	\$ 969.80	\$ 84.00	\$ 1,053.80	\$ 17,279.31	54.07%	7.97%
2014	\$ 5,461.13	\$ 12,304.05	\$ 17,765.18	\$ 231.00	\$ 432.00	\$ 663.00	\$ 18,428.18	69.26%	65.16%
2015	\$ 12,383.14	\$ 10,440.44	\$ 22,823.58	\$ 847.00	\$ 648.00	\$ 1,495.00	\$ 24,318.58	45.74%	43.34%
2016	\$ 21,078.47	\$ 11,074.21	\$ 32,152.68	\$ 1,417.20	\$ 108.00	\$ 1,525.20	\$ 33,677.88	34.44%	7.08%
2017	\$ 48,144.47	\$ 21,764.19	\$ 69,908.66	\$ 2,386.00	\$ 264.00	\$ 2,650.00	\$ 72,558.66	31.13%	9.96%
2018			\$ -			\$ -	\$ -	#VALUE!	#DIV/0!

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
JULY									
2013	\$ 6,390.25	\$ 7,293.79	\$ 13,684.04	\$ 1,485.55	\$ 336.00	\$ 1,821.55	\$ 15,505.59	53.30%	18.45%
2014	\$ 6,374.05	\$ 10,114.10	\$ 16,488.15	\$ 61.50	\$ 432.00	\$ 493.50	\$ 16,981.65	61.34%	87.54%
2015	\$ 6,165.31	\$ 9,191.51	\$ 15,356.82	\$ 215.00	\$ 216.00	\$ 431.00	\$ 15,787.82	59.85%	50.12%
2016	\$ 6,631.02	\$ 11,096.09	\$ 17,727.11	\$ 230.00	\$ 70.00	\$ 300.00	\$ 18,027.11	62.59%	23.33%
2017	\$ 44,122.82	\$ 16,037.89	\$ 60,160.71	\$ 5,855.00	\$ 264.00	\$ 6,129.00	\$ 66,289.71	26.66%	4.31%
2018			\$ -			\$ -	\$ -	#VALUE!	#DIV/0!
AUG									
2013	\$ 8,507.85	\$ 6,579.95	\$ 15,087.80	\$ 963.75	\$ 168.00	\$ 1,131.75	\$ 16,219.55	43.61%	14.84%
2014	\$ 3,765.23	\$ 8,221.80	\$ 11,987.03	\$ -	\$ 216.00	\$ 216.00	\$ 12,203.03	68.59%	100.00%
2015	\$ 3,254.30	\$ 6,734.31	\$ 9,988.61	\$ -	\$ 324.00	\$ 324.00	\$ 10,312.61	67.42%	100.00%
2016	22804.82	9568.56	\$ 32,373.38	\$ 585.00	\$ -	\$ 585.00	\$ 32,958.38	29.56%	0.00%
2017	8001.35	12884.4	\$ 20,885.75	0	132	\$ 132.00	\$ 21,017.75	61.69%	100.00%
2018			\$ -			\$ -	\$ -	#VALUE!	#DIV/0!

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
SEPT.									
2013	\$ 10,527.65	\$ 7,165.50	\$ 17,693.15	\$ 2,022.55	\$ 466.50	\$ 2,489.05	\$ 20,182.20	40.50%	18.74%
2014	\$ 18,117.34	\$ 10,992.20	\$ 29,109.54	\$ 2,179.53	\$ 495.00	\$ 2,674.53	\$ 31,784.07	37.76%	18.51%
2015	\$ 22,714.24	\$ 11,123.31	\$ 33,837.55	\$ 885.00	\$ 324.00	\$ 1,209.00	\$ 35,046.55	32.87%	26.80%
2016	\$ 32,586.89	\$ 14,553.53	\$ 47,140.42	\$ 1,016.00	\$ -	\$ 1,016.00	\$ 48,156.42	30.87%	0.00%
2017	\$ 23,883.05	\$ 14,768.60	\$ 38,651.65	\$ 4,142.50	\$ 264.00	\$ 4,406.50	\$ 43,058.15	38.21%	-5.99%
2018			\$ -			\$ -	\$ -	#VALUE!	#DIV/0!
OCT.									
2013	\$ 10,746.30	\$ 33,671.51	\$ 44,417.81	\$ 1,438.04	\$ 1,783.50	\$ 3,221.54	\$ 47,639.35	75.81%	55.36%
2014	\$ 7,888.35	\$ 38,685.75	\$ 46,574.10	\$ 410.50	\$ 2,492.00	\$ 2,902.50	\$ 49,476.60	83.06%	85.86%
2015	\$ 14,755.50	\$ 25,498.73	\$ 40,254.23	\$ 291.15	\$ 1,426.00	\$ 1,717.15	\$ 41,971.38	63.34%	83.04%
2016	\$ 31,103.58	\$ 31,954.49	\$ 63,058.07	\$ 3,217.00	\$ 1,521.00	\$ 4,738.00	\$ 67,796.07	50.67%	32.10%
2017	\$ 29,843.05	\$ 46,553.10	\$ 76,396.15	\$ 3,738.05	\$ 2,112.00	\$ 5,850.05	\$ 82,246.20	60.94%	36.10%
2018			\$ -			\$ -	\$ -	#VALUE!	#DIV/0!

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
NOV.									
2013	\$ 6,394.66	\$ 25,224.75	\$ 31,619.41	\$ 110.75	\$ 588.00	\$ 698.75	\$ 32,318.16	79.78%	84.15%
2014	\$ 4,730.54	\$ 29,029.44	\$ 33,759.98	\$ 288.00	\$ 1,630.50	\$ 1,918.50	\$ 35,678.48	85.99%	84.99%
2015	\$ 15,068.39	\$ 37,149.21	\$ 52,217.60	\$ 1,035.00	\$ 2,052.00	\$ 3,087.00	\$ 55,304.60	71.14%	66.47%
2016	\$ 6,171.79	\$ 45,891.03	\$ 52,062.82	\$ 1,087.00	\$ 968.00	\$ 2,055.00	\$ 54,117.82	88.15%	47.10%
2017	\$ 31,199.20	\$ 61,695.11	\$ 92,894.31	\$ 8,020.36	\$ 1,350.00	\$ 9,370.36	\$ 102,264.67	66.41%	14.41%
2018			\$ -			\$ -	\$ -	#VALUE!	#DIV/0!
DEC.									
2013	\$ 13,816.98	\$ 110,388.45	\$ 124,205.43	\$ 2,121.50	\$ 5,376.00	\$ 7,497.50	\$ 131,702.93	88.88%	71.70%
2014	\$ 12,752.43	\$ 190,734.04	\$ 203,486.47	\$ 2,496.00	\$ 6,277.50	\$ 8,773.50	\$ 212,259.97	93.73%	71.55%
2015	\$ 36,428.08	\$ 192,012.79	\$ 228,440.87	\$ 3,714.00	\$ 7,128.00	\$ 10,842.00	\$ 239,282.87	84.05%	65.74%
2016	\$ 19,769.65	\$ 247,519.79	\$ 267,289.44	\$ 117.00	\$ 7,320.00	\$ 7,437.00	\$ 274,726.44	92.60%	98.43%
2017	\$ 41,040.80	\$ 229,161.96	\$ 270,202.76	\$ 5,370.66	\$ 7,656.00	\$ 13,026.66	\$ 283,229.42	84.81%	58.77%
2018			\$ -			\$ -	\$ -	#VALUE!	#DIV/0!
						\$ 4,286,341.19			

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
TOTALS									
2013	\$ 150,755.30	\$ 326,808.55	\$ 477,563.85	\$ 21,425.64	\$ 15,624.00	\$ 37,049.64	\$ 514,613.49	68.43%	42.17%
2014	\$ 127,011.93	\$ 453,207.75	\$ 580,219.68	\$ 13,805.52	\$ 19,535.00	\$ 33,340.52	\$ 613,560.20	78.11%	58.59%
2015	\$ 284,979.06	\$ 461,862.17	\$ 746,841.23	\$ 14,876.11	\$ 19,592.42	\$ 34,468.53	\$ 781,309.76	61.84%	56.84%
2016	\$ 280,420.05	\$ 555,321.95	\$ 835,742.00	\$ 23,280.02	\$ 17,889.00	\$ 41,169.02	\$ 876,911.02	66.45%	43.45%
2017	\$ 393,007.44	\$ 623,582.78	\$ 1,016,590.22	\$ 41,366.07	\$ 17,057.00	\$ 58,423.07	\$ 1,075,013.29	61.34%	29.20%
2018			\$ -			\$ -	\$ -	#VALUE!	#DIV/0!
TOTALS			\$ 3,656,956.98			\$ 204,450.78	\$ 3,861,407.76		