



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

June 30, 2018

Cash Flow Report - Operating Water Account

As of June 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 06/01/2018				\$204,036.16
Receipts				
	Payment from Standby Fund		713.90	
	Payment from Road Fund		17,105.96	
	Accounts Receivable-W		228,452.78	
	Accounts Receivable - Pump/TWDB Reserve		12,141.38	
	Interest Earned on Checking		18.85	
Total Receipts				258,432.87
Disbursements				
21728	Alma Rodriguez.	Mileage Reimbursement	(84.53)	
21729	Ameriflex Business Solutions	FSA Purchases	(7.15)	
21730	AT&T	Telephone Expense	(186.36)	
21731	AT&T Mobility	Telephone Expense	(53.49)	
21732	Card Service Center	Credit Card Expense	(1,727.33)	
21733	Dental Select	Dental Insurance	(282.20)	
21734	Environmental Improvements, Inc	Grinder Pump Repair	(184.44)	
21735	Ferguson Enterprises, Inc. #1105	Maintenance	(2,692.96)	
21736	Johnson Lab & Supply Inc.	Materials & Maintenance	(314.20)	
21737	Neopost USA Inc.	Office Equip Lease	(413.21)	
21738	Time Warner Cable	Telephone/Internet	(156.20)	
21739	Tractor Supply Co	Materials	(351.84)	
21740	TVPOA	Tahitian Village Sign Inserts	(340.00)	
21741	Tyler Technologies Inc	Maint Agreement Incode	(2,304.71)	
21742	USABluebook	Materials & Maintenance	(1,403.36)	
21743	Comptroller of Public Accounts	2017 Unclaimed Property	(432.23)	
21744	Ameriflex Business Solutions.	Insurance FSA Fees	(78.00)	
21745	AT&T	Telephone Expense - Lift Station	(111.84)	
21746	Bastrop Copier	Office Supplies	(138.95)	
21747	Coeus Networks	Computer Tech	(1,092.50)	
21748	DPC Industries, Inc.	Chemicals	(465.88)	
21749	Elliott Electric Supply Corp	Repair & Maintenance	(56.40)	
21750	Ferguson Enterprises, Inc. #1105	Maintenance & Repairs	(4,104.79)	
21751	Freida Reed.	Mileage Reimbursement	(45.78)	
21752	Jordan Rokey	Credit Balance Refund	(43.87)	
21753	B & B Auto Supply	Equipment	(124.00)	
21754	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
21755	Mathis Rentals	Field Equipment Rental	(1,299.20)	
21756	Matrix Imaging Solutions (C)	Printing	(320.16)	
21757	McCoy's Building Supply Corp	Materials	(539.50)	
21758	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,530.90)	
21759	US Postal Service	Post Box rental	(102.00)	
21760	We Rent It	Field Equipment Rental	(2,345.14)	
21761	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
21762	Wex Bank	Fuel	(1,567.29)	
21763	Xerox Corporation	Office Leased Equipment	(397.20)	
21764	Michael Hodges	Customer Deposit Refund	(8.87)	
21765	Christopher David Homes	Customer Deposit Refund	(22.26)	
21766	Michael Dereadt / Jennifer Mendoza	Customer Deposit Refund	(56.99)	
21767	Eric & Amanda Doll	Customer Deposit Refund	(11.47)	
21768	Robert McLemore	Customer Deposit Refund	(36.81)	
21769	Robert Neal	Customer Deposit Refund	(182.12)	

Cash Flow Report - Operating Water Account

As of June 30, 2018

Num	Name	Memo	Amount	Balance
Disbursements				
21770	Kemball King	Customer Deposit Refund	(67.82)	
21771	Bill White / John White	Customer Deposit Refund	(141.76)	
21772	Julie Ewing	Customer Deposit Refund	(134.42)	
21773	Dale Boswell	Customer Deposit Refund	(38.82)	
21774	Jose & Charity Martinez	Customer Deposit Refund	(147.06)	
21775	Jeff Johnson	Customer Deposit Refund	(0.55)	
21776	Aqua Water Supply Corporation	Water Samples	(125.00)	
21777	BEFCO Engineering, Inc	Engineering Fees	(1,110.00)	
21778	Carlton Industries, L.P.	Safety Supplies	(455.43)	
21779	Cintas Corporation #86	Uniforms	(1,053.60)	
21780	DPC Industries, Inc.	Chemicals	(140.00)	
21781	DSHS Central Lab MC2004	Water Samples	(989.29)	
21782	Ferguson Enterprises, Inc. #1105	Maintenance	(5,042.50)	
21783	McLean & Howard, LLP	Legal Fees	(6,242.82)	
21784	Quill Corporation	Office Supplies	(69.99)	
21785	Smith Supply Company	Culvert	(1,638.80)	
21786	Uline	Safety Supplies	(330.74)	
21787	WC of Texas LLC-C	Garbage Expense	(76.13)	
21788	Zion First National Bank	TWBD Escrow	(750.00)	
21789	Zion First National Bank	Series 2016	(400.00)	
21790	AIG American General	Insurance - Retirement-Life	(65,308.58)	
21791	Ameriflex Business Solutions	FSA Spending	(108.05)	
21792	Anico.	Insurance- Retirement	(2,893.55)	
21793	Bastrop WCID No 2 - W/W	WasteWater Service	(190.15)	
21794	Bastrop WCID No 2 - Water	Purchase Water Expense	(283.74)	
21795	BEFCO Engineering, Inc	Engineering Fee - Water Tank Site	(7,757.50)	
21796	Bluebonnet Ford	Vehicle	(62,940.20)	
21797	Environmental Improvements, Inc	Materials	(806.60)	
21798	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(262.60)	
21799	Fluid Meter Service, Corp	Meters	(42,000.00)	
21800	Frontier Communications	Answering Service	(64.92)	
21801	Gene Kruppa P.E.	GM Services	(4,037.76)	
21802	Grainger Inc	Repair & Maintenance	(158.67)	
21803	Humana	Insurance Premium	(9,263.26)	
21804	Jason Alley	Water / Sewer Taps	(5,700.00)	
21805	McCoy's Building Supply Corp	Materials	(180.40)	
21806	Neopost USA Inc.	Office Equip Lease	(413.21)	
21807	Professional Image Communications	Answering Service	(190.00)	
21808	Time Warner Cable	Telephone/Internet	(100.51)	
21809	Tyler Technologies Inc	Maint Agreement Incode	(656.25)	
21810	Unum Life Insurance Company	Insurance Premium	(372.53)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(5,228.22)	
EFT	Bluebonnet Electric Coop	Utility	(5,323.28)	
EFT	City of Bastrop	Purchase Sewer Service	(10,807.24)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(1,529.42)	
INT/SRV	Bastrop WCID No 2	Customer Charge Back Items	(140.46)	
INT/SRV	Bastrop WCID No 2	SubUser Admin Fees	(34.95)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 05/23/2018 - 06/05/2018	(14,661.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 06/06/2018 - 06/19/2018	(12,934.94)	

Cash Flow Report - Operating Water Account

As of June 30, 2018

Num	Name	Memo	Amount	Balance
Disbursements				
PAYROLL	John Hancock	401K Payments - John Hancock	(1,820.92)	
PAYROLL	John Hancock	401K Payments - John Hancock	(886.71)	
PAYROLL	Alliance Payroll	Payroll Fees	(208.40)	
PAYROLL	United States Treasury	Payroll Liabilites	(8,484.48)	
PAYROLL	Bastrop WCID No 2	HSA Payment	(269.23)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - May	(30,734.69)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW Pump Maintenance - May	(478.65)	
RCT/TRN	Bastrop WCID No 2	Transfer to Water Reserve Savings - May	(5,423.77)	
Total Disbursements				<u>(351,312.51)</u>
BALANCE AS OF 06/30/2018				<u><u>\$111,156.52</u></u>

Cash Flow Report - TWDB WW Account

As of June 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 06/01/2018				\$572.00
Receipts				
	No Receipts Activity		0.00	
Total Receipts				0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				0.00
BALANCE AS OF 06/30/2018				\$572.00

Cash Flow Report - Standby Operating Account

As of June 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 06/01/2018				\$127,977.40
Receipts				
	Accounts Receivable		168.00	
Total Receipts				168.00
Disbursements				
3918	Bastrop WCID No 2 Water	Due to Water	(713.90)	
3919	BEFCO Engineering, Inc	Drainage	(3,697.50)	
Total Disbursements				(4,411.40)
BALANCE AS OF 06/30/2018				\$123,734.00

Cash Flow Report - Road Const Operating Account

As of June 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 06/01/2018				\$343,556.22
Receipts				
	Accounts Receivable		35,116.36	
Total Receipts				35,116.36
Disbursements				
4814	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Jerry R. Tyson	(942.15)	
4815	Bastrop Sign Shop	Signs	(137.07)	
4816	Herschap Company, LLC	Materials	(3,120.00)	
4817	Jason Alley	Construction	(6,250.00)	
4819	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Bastrop County Trustees	(110.25)	
4820	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Ashley Philpo	(165.15)	
4821	Bastrop WCID No 2 Water	Due to Water	(17,105.96)	
4822	BEFCO Engineering, Inc.	Engineering Fees	(360.00)	
4823	McCreary, Veselka, Bragg & Allen PC	Attorney Fees Bastrop County Trustees	(78.30)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(151.83)	
TRF	Bastrop WCID No 2 Standby	CC Payments Due to Standby	(168.00)	
Total Disbursements				(28,588.71)
BALANCE AS OF 06/30/2018				\$350,083.87

Account Balances

As of May 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		0.88 %	619,514.31	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX2781)	01/01/2017		0.25 %	11,589.17	WW-Pump Maint
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	117,293.69	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	437,048.79	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	70,807.75	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	77,390.00	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	59,967.32	Water Cap Improv
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	204,036.16	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,951,272.40	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	129,156.50	Standby Operating
Totals for Standby Fund:				\$129,156.50	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	70,096.96	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	343,556.22	Road Const Operating
Totals for Roads Fund:				\$413,653.18	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,494,082.08	

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of June 30, 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		1.20 %	620,146.01	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX2781)	01/01/2017		0.25 %	12,069.76	WW-Pump Maint
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	109,664.29	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	467,872.40	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	70,821.81	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	82,826.85	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	67,625.86	Water Cap Improv
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	111,156.52	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,895,808.71	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	123,734.00	Standby Operating
Totals for Standby Fund:				\$123,734.00	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	70,120.01	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	350,083.87	Road Const Operating
Totals for Roads Fund:				\$420,203.88	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,439,746.59	

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

	Jun 18	Budget	Jan - Jun 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	117,154	91,667	591,474	550,000	1,100,000
14115 · Water Late Charge Income	5,742	2,083	16,762	12,500	25,000
14120 · TV Tap Fees	37,800	15,000	155,400	90,000	180,000
14125 · Capital Reserve Fee	0	5,000	0	30,000	60,000
14130 · Water Line Bore	3,500	583	20,900	3,500	7,000
14135 · Water Line Extension	0	833	0	5,000	10,000
14140 · Backflow Inspections	600	500	600	3,000	6,000
14145 · Returned Check Fee	0	25	0	150	300
14148 · Pools	55	33	330	200	400
14150 · Maps Sold	12	25	132	150	300
14155 · Office Rents	275	375	1,650	2,250	4,500
14160 · Other Income-W	55	0	12,139	0	0
14170 · Reconnect Fee	800	833	5,100	5,000	10,000
14175 · Interest-W	56	292	395	1,750	3,500
14180 · Copies & Faxes	0	4	9	25	50
14185 · FEMA Payments	0	0	2,224	0	0
14190 · Irrigation Systems	0	25	0	150	300
Total Water-Revenue	166,049	117,279	807,114	703,675	1,407,350
Total Income	166,049	117,279	807,114	703,675	1,407,350
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	32,567	42,083	240,954	252,500	505,000
16100b · Over Time	1,342	1,500	8,920	9,000	18,000
16100c · Double Time	140	250	1,291	1,500	3,000
16100e · Holiday	2,064	1,833	14,630	11,000	22,000
16100f · Annual Leave	1,512	1,667	8,983	10,000	20,000
16100g · Sick	1,450	417	6,116	2,500	5,000
16100h · Personal Time	0	308	657	1,850	3,700
16100i · Bonus	0	1,667	10,000	10,000	20,000
16100j · Moving	(1,756)	0	(1,756)	0	0
16100k · FICA	2,912	3,000	21,749	18,000	36,000
16100l · 401K	0	167	500	1,000	2,000
16100m · Retirement-Life	69,315	60,000	101,647	68,636	79,000
16100n · SUTA	0	167	0	1,000	2,000
16100o · Longevity Pay	0	875	0	5,250	10,500
16100p · FUTA	8	0	387	0	0
16100q · On Call Pay	347	417	2,284	2,500	5,000
Total 16100 · Payroll	109,902	114,350	416,361	394,736	731,200
16110 · Health Insurance					
16110a · Insurance-Medical	6,985	11,300	49,032	67,800	135,600
16110b · Insurance-Dental	307	175	985	1,050	2,100
16110c · Insurance-Vision	73	133	517	800	1,600
16110d · HSA	138	150	900	900	1,800

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

	Jun 18	Budget	Jan - Jun 18	YTD Budget	Annual Budget
16110e · Insurance-Life	460	292	2,730	1,750	3,500
Total 16110 · Health Insurance	7,964	12,050	54,165	72,300	144,600
16117 · Payroll Service Fee	208	0	1,497	0	0
16118 · Hand Tools	50	167	2,911	1,000	2,000
16120 · Wellness Program	0	25	0	150	300
16121 · Uniforms-W	200	583	2,894	3,500	7,000
16122 · Mileage	490	83	1,020	500	1,000
16123 · Vehicle Usage	8	500	2,508	3,000	6,000
16124 · Admin Allocations	(3,049)	(7,917)	(51,798)	(47,500)	(95,000)
16125 · PPE Allocations	(6,702)	(8,667)	(49,978)	(52,000)	(104,000)
16125a · EOM Salary Reimburs from WW	(7,884)	(10,083)	(58,798)	(60,500)	(121,000)
16126 · Answering Service	190	333	1,140	2,000	4,000
16127 · Repairs-Contracted-W	0	417	900	2,500	5,000
16128 · Maint Agreement-Hand Held	0	150	1,560	900	1,800
16128a · Contracted Taps - Water	0	583	0	3,500	7,000
16129 · Maint Agreement-Incode-W	769	1,000	1,786	6,000	12,000
16130 · Office Equip Lease	1,262	1,000	7,574	6,000	12,000
16131 · Pest Control	0	25	0	150	300
16132 · Maint Agreement-Printer	0	83	0	500	1,000
16133a · Security Agreement	0	25	0	150	300
16135 · Garbage	76	125	457	750	1,500
16136 · Cleaning-Maint Building	0	83	0	500	1,000
16137 · Backflow Inspection	0	33	0	200	400
16138 · Chemicals-Chlorine	1,281	1,333	5,925	8,000	16,000
16138a · Contract Labor	0	417	1,150	2,500	5,000
16139 · Field Equip Rental-W	0	417	2,907	2,500	5,000
16140 · Fuel-W	0	792	4,683	4,750	9,500
16141 · Repairs & Maint-W	70	1,500	2,383	9,000	18,000
16142 · Materials-W	4,645	5,417	22,035	32,500	65,000
16144 · Safety Supplies-W	786	333	1,523	2,000	4,000
16145 · Damage Claims	0	83	43,883	500	1,000
16145a · Meter Maintenance	0	42	0	250	500
16146 · Water Samples	125	542	2,422	3,250	6,500
16147 · Repairs & Maint-Water Well	2,219	1,667	9,100	10,000	20,000
16149 · Computer-W	1,093	1,500	9,512	9,000	18,000
16150 · Depreciation-W	16,764	14,167	100,583	85,000	170,000
16151 · Dues & Subscriptions	0	67	0	400	800
16152 · Election Costs	0	417	0	2,500	5,000
16153 · Fax	0	8	3	50	100
16154 · Late Fees-W	0	125	123	750	1,500
16155 · Internet	0	167	0	1,000	2,000
16156 · Printing-W	482	417	5,490	2,500	5,000
16156a · Janitorial Supplies	0	17	0	100	200
16157 · Office Supplies-W	660	417	2,195	2,500	5,000
16158 · Misc-W	107	167	2,577	1,000	2,000
16159 · Medical-W	0	33	0	200	400
16160 · Misc Office-W	32	208	1,200	1,250	2,500
16161 · Pre-Employment Screening	0	5	7	30	60
16162 · Random Drug Screening	0	13	0	75	150
16163 · Postage	215	750	4,017	4,500	9,000

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

	Jun 18	Budget	Jan - Jun 18	YTD Budget	Annual Budget
16164 · Public Notice	0	250	25	1,500	3,000
16165 · Telephone-W	538	500	4,998	3,000	6,000
16166 · License-W	68	208	283	1,250	2,500
16166a · Advertising	0	42	0	250	500
16167 · Bank Fees-W	35	417	235	2,500	5,000
16169 · TCEQ Fees-W	0	667	0	4,000	8,000
16171 · CC Fees	1,529	1,417	13,063	8,500	17,000
16172 · Interest Bonds-W	2,361	2,333	14,168	14,000	28,000
16174 · Accounting-W	1,242	1,167	8,698	7,000	14,000
16175 · Appraiser	0	83	0	500	1,000
16176 · Audit-W	0	667	9,000	4,000	8,000
16177 · Engineering-W	0	250	12,480	1,500	3,000
16178 · Legal-W	0	833	13,469	5,000	10,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	2,750	5,500
16179b · Insurance-Vehicles-W	0	142	0	850	1,700
16179c · Insurance-Misc-W	0	17	0	100	200
16179d · Insurance-E&O-W	0	42	0	250	500
16179e · Insurance-Liability-W	0	75	0	450	900
16179f · Insurance-Bonding	0	25	50	150	300
16179g · Insurance-FSA	303	417	888	2,500	5,000
16179h · Insurance-WC-W	0	333	853	2,000	4,000
16179i · Insurance- Wells	0	458	0	2,750	5,500
Total 16179 · Insurance-W	303	1,967	1,791	11,800	23,600
16180 · Repairs-Bldg-W	0	167	0	1,000	2,000
16181 · Repairs-Equip-W	0	333	272	2,000	4,000
16182 · Repairs-Vehicles-W	0	500	1,652	3,000	6,000
16182a · Yard Maintenance-Mowing	0	250	0	1,500	3,000
16183 · Travel					
16183a · Travel-Air	0	38	0	225	450
16183b · Travel-Lodging	0	350	0	2,100	4,200
16183c · Travel-Meals	25	58	207	350	700
16183d · Travel-Rental Car	0	21	0	125	250
16183 · Travel - Other	1		1		
Total 16183 · Travel	26	467	209	2,800	5,600
16184 · Training-W	816	208	1,015	1,250	2,500
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	142	828	850	1,700
16185b · Electricity-Office Bldg	0	583	2,355	3,500	7,000
16185c · Electricity-Wells	0	4,167	15,709	25,000	50,000
16185d · Electricy-WW Lift Station	0	42	722	250	500
Total 16185 · Electricity	0	4,933	19,614	29,600	59,200
16186 · Water-Maint Bldg	0	142	689	850	1,700
16187 · Water-Office Bldg	0	142	882	850	1,700
16188 · Computer Supplies	324	42	6,124	250	500
16196 · Permits	0	100	0	600	1,200

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

	Jun 18	Budget	Jan - Jun 18	YTD Budget	Annual Budget
16197 · Small Equipment Purchases	0	333	0	2,000	4,000
Total Water-Expense	139,205	154,384	664,583	634,941	1,211,610
Total Expense	139,205	154,384	664,583	634,941	1,211,610
Net Ordinary Income	26,844	(37,105)	142,532	68,734	195,740
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	31,470	30,000	31,573	45,000	60,000
17101 · Equipment-W	0	833	1,539	5,000	10,000
17102 · Meters-W	0	7,500	84,000	65,000	110,000
17104 · Software-W	0	0	47,418	30,000	30,000
17105 · Computer Replacement-W	0	417	0	2,500	5,000
17106 · Line Extension-W	0	0	51,093	50,000	60,000
17107 · Buildings-W	0	1,667	6,858	10,000	20,000
17108 · Water Line Improvements-W	0	2,500	9,774	15,000	30,000
17109 · Capital Outlay Culverts-W	21,667	20,000	40,368	70,000	120,000
17121 · Water Well Cap Improv-W	0	58,333	0	350,000	700,000
Total Capital Outlay-W	53,137	121,250	272,621	642,500	1,145,000
Total Other Expense	53,137	121,250	272,621	642,500	1,145,000
Net Other Income	(53,137)	(121,250)	(272,621)	(642,500)	(1,145,000)
Net Income	(26,293)	(158,355)	(130,089)	(573,766)	(949,260)

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

	Jun 18	Budget	Jan - Jun 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	57,332	56,250	339,269	337,500	675,000
14220 · WW Bore	550	583	5,850	3,500	7,000
14225 · WW Tap Fees	23,042	14,167	241,240	85,000	170,000
14230 · Pump Maintenance	509	417	2,887	2,500	5,000
14235 · Debt Service Reserve Fee	12,655	7,417	74,819	44,500	89,000
14275 · Interest-WW Reserve	19	25	130	150	300
14276 · Interest-WW	723	167	3,467	1,000	2,000
14280 · Other Income-WW	0	500	0	3,000	6,000
Total Wastewater-Revenue	94,828	79,525	667,663	477,150	954,300
Total Income	94,828	79,525	667,663	477,150	954,300
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	583	2,524	3,500	7,000
16222 · W/W Salary Allocations	7,884	10,083	58,798	60,500	121,000
16229 · Maint Agreement-Incode-WW	441	333	441	2,000	4,000
16233 · Lift Station Admin Service Fee	0	33	1,150	200	400
16239 · Field Equip Rental-WW	0	167	4,246	1,000	2,000
16240 · Fuel-WW	0	775	4,683	4,650	9,300
16241 · Repairs & Maint-WW	0	1,333	10,681	8,000	16,000
16242 · Materials-WW	2,489	2,917	24,017	17,500	35,000
16243 · Meter Testing-WW	0	17	150	100	200
16244 · Safety Supplies-WW	87	200	1,200	1,200	2,400
16247 · Repairs & Maint-Lift Stat-WW	305	500	3,861	3,000	6,000
16248 · Grinder Pump Repair-WW	4,840	1,667	11,230	10,000	20,000
16250 · Depreciation-WW	37,347	35,833	224,084	215,000	430,000
16251 · Tools	51	83	2,067	500	1,000
16257 · Office Supplies-WW	0	17	0	100	200
16258 · Misc-WW	0	50	0	300	600
16259 · Medical-WW	150	25	300	150	300
16260 · Op & Maint-City of Bastrop-WW	10,807	11,917	81,179	71,500	143,000
16265 · Telephone-WW	0	83	119	500	1,000
16266 · License-WW	0	50	346	300	600
16268 · Filing Fees-WW	0	33	882	200	400
16269 · TCEQ Fees-WW	0	267	0	1,600	3,200
16272 · Interest Bonds-WW	13,381	13,250	80,283	79,500	159,000
16274 · Accounting-WW	1,104	1,000	7,740	6,000	12,000
16276 · Audit-WW	0	750	8,000	4,500	9,000
16277 · Engineering-WW	0	250	315	1,500	3,000
16278 · Legal- WW	0	83	0	500	1,000
16279 · Insurance-WW					

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

	Jun 18	Budget	Jan - Jun 18	YTD Budget	Annual Budget
16279a · Insurance-Property-WW	0	250	0	1,500	3,000
16279b · Insurance-Vehicles-WW	0	150	0	900	1,800
16279c · Insurance-Misc-WW	0	42	0	250	500
16279d · Insurance-E&O-WW	0	42	0	250	500
16279e · Insurance-Liability-WW	0	75	0	450	900
16279h · Insurance-WC-WW	0	417	853	2,500	5,000
Total 16279 · Insurance-WW	0	975	853	5,850	11,700
16280 · Repairs-Bldg WW	0	167	0	1,000	2,000
16281 · Repairs-Equip-WW	9	250	216	1,500	3,000
16282 · Repairs-Vehicles-WW	0	333	1,051	2,000	4,000
16283 · Yard Maintenance-Mowing	0	208	0	1,250	2,500
16284 · Training-WW	0	83	0	500	1,000
16285 · Electricity-Lift Stations	0	417	1,000	2,500	5,000
16286 · Water-Lift Stations	0	167	738	1,000	2,000
16294 · Travel - Lodging	0	42	0	250	500
16295 · Travel - Meals	0	17	0	100	200
16296 · Travel - Rental Car	0	17	0	100	200
16297 · Small Equipment Purchaes-WW	0	83	0	500	1,000
Total Wastewater-Expense	78,895	85,058	532,153	510,350	1,020,700
Total Expense	78,895	85,058	532,153	510,350	1,020,700
Net Ordinary Income	15,933	(5,533)	135,510	(33,200)	(66,400)
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	31,470	30,000	31,573	30,000	30,000
17201 · Equipment-WW	0	250	0	1,500	3,000
17206 · WW Line Extensions-WW	0	833	0	5,000	10,000
17208 · Wastewater Improv-WW	0	2,083	0	12,500	25,000
17211 · Capital Outlay Grinder Pumps-WW	0	8,333	98,000	66,667	100,000
Total Capital Outlay-WW	31,470	41,500	129,573	115,667	168,000
Total Other Expense	31,470	41,500	129,573	115,667	168,000
Net Other Income	(31,470)	(41,500)	(129,573)	(115,667)	(168,000)
Net Income	(15,538)	(47,033)	5,937	(148,867)	(234,400)

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

	Jun 18	Budget	Jan - Jun 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	93,680	91,167	562,677	547,000	1,094,000
34215 · Assessments-Prior to 97	255	833	8,471	5,000	10,000
34220 · Late Fee	2,889	0	46,114	25,000	25,000
34225 · Late Fee- Prior	105	100	1,095	600	1,200
34235 · Lien Fees	1,682	2,083	21,579	12,500	25,000
34240 · Deed Admin Fee	0	100	23,239	600	1,200
34245 · Returned Check Fee	(207)	0	(264)	0	0
34250 · Filing Fees	0	250	24	1,500	3,000
34255 · Driveway	240	150	1,240	900	1,800
34260 · Other Income-RC	0	0	870	0	0
34265 · Attorney Fees	699	833	10,455	5,000	10,000
34270 · Allocation to Maintenance Fund	(13,666)	(13,667)	(81,996)	(82,000)	(164,000)
34274 · Admin Alloc to R/M 10%	0	908	0	5,450	10,900
34275 · Interest-RC	23	83	139	500	1,000
34280 · Sale of Real Property	0	500	0	3,000	6,000
Total Road Construction-Revenue	85,699	83,342	593,641	525,050	1,025,100
Total Income	85,699	83,342	593,641	525,050	1,025,100
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	6,702	8,667	49,978	52,000	104,000
36224 · Admin Allocations from Water-RC	3,049	7,917	48,787	47,500	95,000
36229 · Maint Agreement-Incode-RC	1,750	417	1,750	2,500	5,000
36239 · Field Equip Rental	0	125	225	750	1,500
36241 · Repair & Maint-RC	0	42	0	250	500
36242 · Materials-RC	1,360	0	11,116	0	0
36245 · Damage Claims	0	0	24	0	0
36258 · Misc	230	417	839	2,500	5,000
36263 · Postage	113	750	2,359	4,500	9,000
36264 · Public Notices	0	0	0	0	0
36268 · Filing Fees	1,212	417	2,075	2,500	5,000
36270 · Bad Debt	0	7,000	0	42,000	84,000
36271 · CC Fees	46	500	3,552	3,000	6,000
36272 · Attorney Fees (County)	0	250	0	1,500	3,000
36274 · Accounting	759	708	5,270	4,250	8,500
36276 · Audit-RC	0	0	5,500	8,000	8,000
36277 · Engineering-RC	0	833	7,815	5,000	10,000
36278 · Legal-RC	2,328	417	19,659	2,500	5,000
36279 · Insurance					
36279h · Insurance- WC	0	0	711	0	0

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

	<u>Jun 18</u>	<u>Budget</u>	<u>Jan - Jun 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total 36279 · Insurance	0	0	711	0	0
36280 · Other Professional Fees	0	83	0	500	1,000
36294 · Road Fees Written Off	1,194	1,417	10,133	8,500	17,000
36295 · Lien Fees Written Off	225	500	2,115	3,000	6,000
36296 · Road Late Fees Written Off	300	583	2,797	3,500	7,000
36297 · Road Prior Written Off	615	1,417	8,756	8,500	17,000
36298 · Attorney Fees Written Off	402	500	3,375	3,000	6,000
36299 · Standby Fees Written Off	0	125	540	750	1,500
36300 · Standby Late Fees Written Off	15	83	270	500	1,000
Total Road Construction-Expense	<u>20,300</u>	<u>33,167</u>	<u>187,646</u>	<u>207,000</u>	<u>406,000</u>
Total Expense	<u>20,300</u>	<u>33,167</u>	<u>187,646</u>	<u>207,000</u>	<u>406,000</u>
Net Ordinary Income	65,399	50,175	405,996	318,050	619,100
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	57,743	50,500	124,108	303,000	606,000
Total Road Construction-Capital	<u>57,743</u>	<u>50,500</u>	<u>124,108</u>	<u>303,000</u>	<u>606,000</u>
Total Other Expense	<u>57,743</u>	<u>50,500</u>	<u>124,108</u>	<u>303,000</u>	<u>606,000</u>
Net Other Income	<u>(57,743)</u>	<u>(50,500)</u>	<u>(124,108)</u>	<u>(303,000)</u>	<u>(606,000)</u>
Net Income	<u><u>7,656</u></u>	<u><u>(325)</u></u>	<u><u>281,888</u></u>	<u><u>15,050</u></u>	<u><u>13,100</u></u>

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

	<u>Jun 18</u>	<u>Budget</u>	<u>Jan - Jun 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	0	833	0	5,000	10,000
34160 · Other-RM	0	16,667	0	100,000	200,000
34165 · FEMA Payments	0	0	8,614	0	0
34176 · Transfer from Road Construction	13,666	13,667	81,996	82,000	164,000
34180 · Admin Allocaitons-RM	0	7,917	0	47,500	95,000
Total Road Maintenance-Revenue	<u>13,666</u>	<u>39,083</u>	<u>90,610</u>	<u>234,500</u>	<u>469,000</u>
Total Income	13,666	39,083	90,610	234,500	469,000
Expense					
Road Maintenance-Expense					
36127 · Repairs- Contracted-RM	0	0	349,181	260,000	260,000
36128 · Contract Labor- RM	0	5,000	0	30,000	60,000
36139 · Field Equipment Rental- RM	0	500	10,922	3,000	6,000
36141 · R&M-RM	0	83	0	500	1,000
36142 · Materials-RM	1,761	2,917	67,270	17,500	35,000
36144 · Safety Supplies-RM	0	17	0	100	200
36146 · Equip. Small	0	83	0	500	1,000
36147 · Permit Fees	0	42	0	250	500
36174 · Accounting	173	167	1,198	1,000	2,000
36176 · Audit-RM	0	0	1,250	4,000	4,000
36177 · Engineering-RM	0	1,667	7,530	10,000	20,000
36178 · Legal-RM	0	167	700	1,000	2,000
36179 · Insurance-WC-RM	0	0	426	0	0
Total Road Maintenance-Expense	<u>1,933</u>	<u>10,642</u>	<u>438,478</u>	<u>327,850</u>	<u>391,700</u>
Total Expense	1,933	10,642	438,478	327,850	391,700
Net Ordinary Income	<u>11,733</u>	<u>28,442</u>	<u>(347,868)</u>	<u>(93,350)</u>	<u>77,300</u>
Net Income	<u>11,733</u>	<u>28,442</u>	<u>(347,868)</u>	<u>(93,350)</u>	<u>77,300</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
June 2018

	<u>Jun 18</u>	<u>Budget</u>	<u>Jan - Jun 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	2,500	5,085	15,000	30,000
25400 · Pine Forest Standby-Prior	0	208	0	1,250	2,500
25500 · TV Standby	0	1,333	8,144	8,000	16,000
25600 · Late Fees	0	167	2,625	1,000	2,000
25700 · Lien Fees	0	67	240	400	800
25710 · Attorney Fees	0	25	6,444	150	300
Total Income	<u>0</u>	<u>4,300</u>	<u>22,538</u>	<u>25,800</u>	<u>51,600</u>
Expense					
27110 · Admin Allocations	0	792	3,011	4,750	9,500
27120 · Maint. Agreement- Incode	0	167	0	1,000	2,000
27130 · Office Supplies	0	25	66	150	300
27135 · Filing Fees	0	17	0	100	200
27140 · Postage	0	133	0	800	1,600
27155 · Miscellaneous Expense	0	25	0	150	300
27157 · Appraiser/Surveyor	0	250	0	1,500	3,000
27160 · Accounting	173	167	1,296	1,000	2,000
27170 · Audit	0	208	1,250	1,250	2,500
27180 · Engineering	0	333	0	2,000	4,000
27190 · Legal	0	0	4,438	0	0
Total Expense	<u>173</u>	<u>2,117</u>	<u>10,060</u>	<u>12,700</u>	<u>25,400</u>
Net Ordinary Income	(173)	2,183	12,478	13,100	26,200
Other Income/Expense					
Other Expense					
27195 · Drainage	47	0	5,558	0	0
Total Other Expense	<u>47</u>	<u>0</u>	<u>5,558</u>	<u>0</u>	<u>0</u>
Net Other Income	(47)	0	(5,558)	0	0
Net Income	<u>(220)</u>	<u>2,183</u>	<u>6,920</u>	<u>13,100</u>	<u>26,200</u>

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	111,156.52
11220 · TWDB WW	572.00
Total Checking/Savings	111,728.52
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	34,947.29
11250 · Accounts Receivable - WW	12,509.62
Total Accounts Receivable	47,456.91
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,574,327.73
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	219.99
11172 · Due from RM-W	1,933.41
11173 · Due from RC-W	13,861.82
11180 · Utility Deposits-W	920.00
11185 · Due from Others	1,756.00
11230 · Time Deposits-WW	1,209,752.46
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	2,836,101.93
Total Current Assets	2,947,830.45
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,040,767.46)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	4,777,548.49
11290 · Accumulated Depreciation-WW	(2,157,711.56)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,438,146.98
Total Fixed Assets	7,193,382.45
TOTAL ASSETS	10,141,212.90
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	32,533.90
Total Accounts Payable	32,533.90
Other Current Liabilities	
12140 · Accrued Salaries	17,092.67
12144 · FSA Employee Flexible Spending	749.44
12145 · Benefit Liability	(7,808.35)
12154 · 401k	(26.00)
12160 · Deposits	208,600.00
12170 · Due to TCEQ-W	2,815.05
12180 · Groundwater Assessments Pay-W	1,655.79

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of June 30, 2018

	Jun 30, 18
	<hr/>
12270 · Due to TCEQ-WW	1,698.23
12280 · Bonds Payable-TWDB-WW	5,815,000.00
	<hr/>
Total Other Current Liabilities	6,039,776.83
	<hr/>
Total Current Liabilities	6,072,310.73
	<hr/>
Total Liabilities	6,072,310.73
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	(127,944.33)
	<hr/>
Total Equity	4,068,902.17
	<hr/>
TOTAL LIABILITIES & EQUITY	10,141,212.90
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Bastrop WCID No - Roads
Balance Sheet
As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	350,083.87
Total Checking/Savings	350,083.87
Other Current Assets	
31230 · Time Deposits-RC	70,120.01
31250 · Accounts Receivable-RC	2,337,805.54
31260 · Allowance for Doubtful-RC	(2,193,543.46)
Total Other Current Assets	214,382.09
Total Current Assets	564,465.96
TOTAL ASSETS	564,465.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	101,272.96
Total Accounts Payable	101,272.96
Other Current Liabilities	
32150 · Due to Water-RM	1,933.41
32250 · Due to Water-RC	13,861.82
Total Other Current Liabilities	15,795.23
Total Current Liabilities	117,068.19
Total Liabilities	117,068.19
Equity	
33130 · Fund Balance-RM	199,655.49
33220 · Fund Balance-RC	313,722.04
Net Income	(65,979.76)
Total Equity	447,397.77
TOTAL LIABILITIES & EQUITY	564,465.96

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

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	123,734.00
Total Checking/Savings	123,734.00
Other Current Assets	
21500 · Accounts Receivable	538,265.18
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	29,731.27
Total Current Assets	153,465.27
TOTAL ASSETS	153,465.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	219.99
Total Other Current Liabilities	219.99
Total Current Liabilities	219.99
Total Liabilities	219.99
Equity	
23010 · Fund Balance	146,325.70
Net Income	6,919.58
Total Equity	153,245.28
TOTAL LIABILITIES & EQUITY	153,465.27

District Debt Service Payments

07/01/2018 - 06/30/2019

<u>Paying Agent</u>	<u>Series</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Debt Service Payment Due 12/01/2018						
Amegy Bank of Texas	2016	12/01/2018		245,000.00	94,450.75	339,450.75
		Total Due 12/01/2018		245,000.00	94,450.75	339,450.75
Debt Service Payment Due 06/01/2019						
Amegy Bank of Texas	2016	06/01/2019		0.00	92,674.50	92,674.50
		Total Due 06/01/2019		0.00	92,674.50	92,674.50
		District Total		\$245,000.00	\$187,125.25	\$432,125.25