



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

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

## **Bookkeeper's Report**

February 28, 2019

## Cash Flow Report - Operating Water Account

As of February 28, 2019

| Num                             | Name                                      | Memo                              | Amount      | Balance             |
|---------------------------------|---|-----------------------------------|-------------|---------------------|
| <b>BALANCE AS OF 02/01/2019</b> |   |                                   |             | <b>\$246,412.15</b> |
| <b>Receipts</b>                 |   |                                   |             |                     |
|                                 | Payment from Standby Fund                 |                                   | 289.65      |                     |
|                                 | Payment from Road Fund                    |                                   | 22,390.78   |                     |
|                                 | Payment from Road Fund                    |                                   | 191.25      |                     |
|                                 | Interest Earned on Checking               |                                   | 29.15       |                     |
|                                 | CD Interest                               |                                   | 1,503.75    |                     |
|                                 | Accounts Receivable-W                     |                                   | 183,063.99  |                     |
|                                 | Accounts Receivable - Pump/TWDB Reserve   |                                   | 12,186.74   |                     |
|                                 | To Write-Off Unclaimed Property           |                                   | 930.01      |                     |
| <b>Total Receipts</b>           |   |                                   |             | <b>220,585.32</b>   |
| <b>Disbursements</b>            |   |                                   |             |                     |
| 22358                           | Alma Rodriguez.                           | Mileage                           | (90.48)     |                     |
| 22359                           | Ameriflex Business Solutions.             | Insurance                         | (253.00)    |                     |
| 22360                           | AT&T Mobility                             | Telephone Expense                 | (61.64)     |                     |
| 22361                           | BlueCross BlueShield of Texas             | Insurance                         | (15,798.65) |                     |
| 22362                           | Card Service Center                       | Credit Card Expense               | (5,477.94)  |                     |
| 22363                           | Coeus Networks                            | Computer Tech                     | (1,092.50)  |                     |
| 22364                           | Dental Select                             | Dental Insurance                  | (353.70)    |                     |
| 22365                           | Esquivel Enterprise                       | Cleaning                          | (400.00)    |                     |
| 22366                           | Executive Services of Texas               | Security Agreement                | (1,355.00)  |                     |
| 22367                           | Municipal Accounts & Consulting L.P.      | Bookkeeping Fees                  | (4,160.41)  |                     |
| 22368                           | Quill Corporation                         | Office Supplies                   | (305.96)    |                     |
| 22369                           | Texas Rural Water Association             | Training                          | (325.00)    |                     |
| 22370                           | Time Warner Cable                         | Telephone/Internet                | (156.38)    |                     |
| 22371                           | 5S Service Company, LLC                   | Misc Office                       | (2,069.00)  |                     |
| 22372                           | Ameriflex Business Solutions              | FSA Purchases                     | (43.12)     |                     |
| 22373                           | Ameriflex Business Solutions.             | Insurance FSA Fees                | (78.00)     |                     |
| 22374                           | AT&T                                      | Telephone Expense - Lift Station  | (128.99)    |                     |
| 22375                           | Bastrop Chamber of Commerce               | Dues & Subscriptions              | (24.00)     |                     |
| 22376                           | Bastrop Medical                           | Pre Employment Screening          | (55.00)     |                     |
| 22377                           | Bastrop WCID No 2                         | Petty Cash Replenish              | (96.50)     |                     |
| 22378                           | IHS Landscaping & Services Inc            | Mowing                            | (1,044.00)  |                     |
| 22379                           | Imperative Information Group, Inc.        | Pre-Employment Screening          | (496.00)    |                     |
| 22380                           | Lost Pines Groundwater Conservation Distr | Ground Water Assessment           | (1,634.95)  |                     |
| 22381                           | Matrix Imaging Solutions (C)              | Printing                          | (442.04)    |                     |
| 22382                           | TML Intergovernmental Risk Pool           | Insurance                         | (429.00)    |                     |
| 22383                           | TxTag                                     | Misc Office                       | (3.54)      |                     |
| 22384                           | Wells Fargo Vendor Fin Serv               | Office Equip Lease                | (465.40)    |                     |
| 22385                           | Wex Bank                                  | Fuel                              | (1,057.48)  |                     |
| 22386                           | Xerox Corporation                         | Office Leased Equipment           | (397.20)    |                     |
| 22387                           | Aqua Water Supply Corporation             | Water Samples                     | (125.00)    |                     |
| 22388                           | Barnard Tire & Auto                       | Maintenance & Repair              | (1,078.96)  |                     |
| 22389                           | BEFCO Engineering, Inc                    | Engineering Fee - Hydraulic Study | (12,000.00) |                     |
| 22390                           | Cintas Corporation #86                    | Uniforms                          | (1,172.92)  |                     |
| 22391                           | Coeus Networks                            | Computer Tech                     | (7,712.50)  |                     |
| 22392                           | Elliott Electric Supply Corp              | Repair & Maintenance              | (119.00)    |                     |
| 22393                           | Environmental Improvements, Inc           | VOID: Grinder Pump Repair         | 0.00        |                     |
| 22394                           | Gene Kruppa P.E.                          | GM Services                       | (2,264.20)  |                     |
| 22395                           | Home Depot                                | Materials & Maintenance           | (35.86)     |                     |
| 22396                           | Lowe's Business Account                   | Materials                         | (2,470.28)  |                     |

## Cash Flow Report - Operating Water Account

As of February 28, 2019

| Num                  | Name                                 | Memo  | Amount      | Balance |
|----------------------|--------------------------------------|---|-------------|---------|
| <b>Disbursements</b> |                                      |   |             |         |
| 22397                | Matrix Imaging Solutions (C)         | Postage                                     | (3,600.00)  |         |
| 22398                | McCoy's Building Supply Corp         | Materials                                   | (327.40)    |         |
| 22399                | McLean & Howard, LLP                 | Legal Fees                                  | (1,750.00)  |         |
| 22400                | Quill Corporation                    | Office Supplies                             | (468.37)    |         |
| 22401                | Time Warner Cable                    | VOID: Telephone/Internet                    | 0.00        |         |
| 22402                | Trac N Trol, Inc.                    | SCADA System                                | (5,460.00)  |         |
| 22403                | Tractor Supply Co                    | Materials                                   | (234.98)    |         |
| 22404                | Unum Life Insurance Company          | Insurance Premium                           | (503.80)    |         |
| 22405                | Waste Connections                    | Garbage                                     | (79.93)     |         |
| 22406                | Angie & Bryan Marchman               | Customer Deposit Refund                     | (39.11)     |         |
| 22407                | Kevin & Heather Tyler                | Customer Deposit Refund                     | (52.28)     |         |
| 22408                | Amber Williams                       | Customer Deposit Refund                     | (102.88)    |         |
| 22409                | James Scoggins                       | Customer Deposit Refund                     | (64.10)     |         |
| 22410                | Regis Jones                          | Customer Deposit Refund                     | (187.91)    |         |
| 22411                | Faith McDonald & Whitney Walp        | Customer Deposit Refund                     | (138.79)    |         |
| 22412                | Christopher Watters                  | Customer Deposit Refund                     | (158.78)    |         |
| 22413                | Jonathan Moerbe & Kristianna Switzer | Customer Deposit Refund                     | (34.77)     |         |
| 22414                | Ameriflex Business Solutions         | FSA Purchases                               | (374.20)    |         |
| 22415                | Bastrop Signs                        | Sign  | (156.00)    |         |
| 22416                | Bastrop WCID No 2 - W/W              | WasteWater Service                          | (135.99)    |         |
| 22417                | Bastrop WCID No 2 - Water            | Purchase Water Expense                      | (272.63)    |         |
| 22418                | Nortex Modlar Leasing & Construction | Office Rental                               | (6,533.90)  |         |
| 22419                | DPC Industries, Inc.                 | Chemicals                                   | (993.12)    |         |
| 22420                | DSHS Central Lab MC2004              | Lab Fees                                    | (591.87)    |         |
| 22421                | Eagle Pest Control                   | Pest Control                                | (79.00)     |         |
| 22422                | Esquivel Enterprise                  | Cleaning                                    | (400.00)    |         |
| 22423                | Executive Services of Texas          | Security Agreement                          | (456.00)    |         |
| 22424                | Frontier Communications              | Answering Service                           | (67.26)     |         |
| 22425                | Humana                               | Insurance Premium                           | (110.84)    |         |
| 22426                | Neopost USA Inc.                     | Office Equipment Lease                      | (413.21)    |         |
| 22427                | Office Depot                         | Office Supplies                             | (1,123.02)  |         |
| 22428                | Professional Image Communications    | Answering Service                           | (190.00)    |         |
| 22429                | Texas Rural Water Association        | TRWA 2019 Eminent Domain Filing Service Fee | (100.00)    |         |
| 22430                | Time Warner Cable                    | Telephone/Internet                          | (156.38)    |         |
| 22431                | Trac N Trol, Inc.                    | SCADA System                                | (5,460.00)  |         |
| 22432                | Walmart Community/SYNCB              | Office Supplies                             | (192.15)    |         |
| ACH                  | Bluebonnet Electric Coop             | Ultilty                                     | (4,489.29)  |         |
| ACH                  | City of Bastrop                      | Purchase Sewer Service                      | (9,532.58)  |         |
| EFT                  | Bastrop WCID No 2                    | TCDRS - Retirement Payment                  | (5,691.95)  |         |
| INT/SRV              | Bastrop WCID No 2                    | Credit Card Discount Fees                   | (1,590.09)  |         |
| INT/SRV              | Bastrop WCID No 2                    | Bank Fee                                    | (45.00)     |         |
| PAYROLL              | Bastrop WCID No 2 - Water            | Payroll - 01/30/19-02/12/19                 | (17,642.71) |         |
| PAYROLL              | Bastrop WCID No 2 - Water            | Payroll - 02/13/19-02/26/19                 | (17,210.87) |         |
| PAYROLL              | Bastrop WCID No 2 - Water            | Payroll - 02/13/19-02/26/19                 | (1,170.30)  |         |
| PAYROLL              | John Hancock                         | 401K Payments - John Hancock                | (357.12)    |         |
| PAYROLL              | John Hancock                         | 401K Payments - John Hancock                | (357.12)    |         |
| PAYROLL              | Alliance Payroll                     | Payroll Fees                                | (375.85)    |         |
| PAYROLL              | United States Treasury               | Payroll Liabilites                          | (11,402.57) |         |
| RCT/TRN              | Bastrop WCID No 2                    | Transfer to WW-Annual TWDB - January        | (30,837.22) |         |

## Cash Flow Report - Operating Water Account

As of February 28, 2019

| Num                             | Name              | Memo  | Amount            | Balance                    |
|---------------------------------|-------------------|---|-------------------|----------------------------|
| <b>Disbursements</b>            |                   |   |                   |                            |
| RCT/TRN                         | Bastrop WCID No 2 | Transfer to Water Reserve Savings - January | (5,441.86)        |                            |
| <b>Total Disbursements</b>      |                   |   | <u>(5,441.86)</u> | <u>(202,426.80)</u>        |
| <b>BALANCE AS OF 02/28/2019</b> |                   |   |                   | <u><u>\$264,570.67</u></u> |

## Cash Flow Report - TWDB WW Account

As of February 28, 2019

| Num                        | Name                      | Memo | Amount | Balance  |
|----------------------------|---------------------------|------|--------|----------|
| BALANCE AS OF 02/01/2019   |                           |      |        | \$572.00 |
| <b>Receipts</b>            |                           |      |        |          |
|                            | No Receipts Activity      |      | 0.00   |          |
| <b>Total Receipts</b>      |                           |      | 0.00   | 0.00     |
| <b>Disbursements</b>       |                           |      |        |          |
|                            | No Disbursements Activity |      | 0.00   |          |
| <b>Total Disbursements</b> |                           |      | 0.00   | 0.00     |
| BALANCE AS OF 02/28/2019   |                           |      |        | \$572.00 |

# Cash Flow Report - Standby Operating Account

As of February 28, 2019

| Num                        | Name                    | Memo            | Amount   | Balance      |
|----------------------------|-------------------------|-----------------|----------|--------------|
| BALANCE AS OF 02/01/2019   |                         |                 |          | \$132,008.22 |
| <b>Receipts</b>            |                         |                 |          |              |
|                            | Accounts Receivable     |                 | 525.00   |              |
| <b>Total Receipts</b>      |                         |                 |          | 525.00       |
| <b>Disbursements</b>       |                         |                 |          |              |
| 3930                       | Bastrop WCID No 2 Water | AP & Allocation | (289.65) |              |
| <b>Total Disbursements</b> |                         |                 |          | (289.65)     |
| BALANCE AS OF 02/28/2019   |                         |                 |          | \$132,243.57 |

## Cash Flow Report - Road Const Operating Account

As of February 28, 2019

| Num                             | Name                                  | Memo   | Amount      | Balance             |
|---------------------------------|---------------------------------------|--|-------------|---------------------|
| <b>BALANCE AS OF 02/01/2019</b> |                                       |  |             | <b>\$109,394.17</b> |
| <b>Receipts</b>                 |                                       |  |             |                     |
|                                 | Accounts Receivable                   |  | 125,195.79  |                     |
| <b>Total Receipts</b>           |                                       |  |             | <b>125,195.79</b>   |
| <b>Disbursements</b>            |                                       |  |             |                     |
| 5013                            | Carlton Industries, LP                | Capital Outlay - Signs                           | (954.06)    |                     |
| 5014                            | K3 Transport LLC                      | Materials  | (951.44)    |                     |
| 5015                            | Maurice Cook, Bastrop County Sheriff  | VOID: Filing Fees - 03-04-0099 Lori Ann Bartsch  | 0.00        |                     |
| 5016                            | Sarah Loucks, Bastrop Cty Dist. Clerk | VOID: Filing Fees - 03-04-0099 R32401 Lori Ann   | 0.00        |                     |
| 5017                            | Bastrop WCID No 2 Water               | Petty Cash                                       | (51.18)     |                     |
| 5018                            | McCreary, Veselka, Bragg & Allen PC   | Legal Fees - 04-02-074/0175 James T Short        | (199.80)    |                     |
| 5019                            | USPS-POC                              | RC - Postage - POC # 6527760                     | (1,000.00)  |                     |
| 5020                            | McCreary, Veselka, Bragg & Allen PC   | Legal Fees - 03-07-0133 Jason Bowerman           | (207.22)    |                     |
| 5021                            | Bastrop WCID No 2 Water               | AP & Allocations                                 | (22,582.03) |                     |
| 5022                            | BEFCO Engineering, Inc.               | Engineering Fees                                 | (1,140.00)  |                     |
| 5023                            | McCreary, Veselka, Bragg & Allen PC   | Legal Fees - 04-15-1535/1536(R32420) Bobby & Y   | (350.68)    |                     |
| 5024                            | We Rent It                            | Rental   | (173.77)    |                     |
| 5025                            | McCreary, Veselka, Bragg & Allen PC   | Legal Fees - 02-13-1160-1162(R263361/R26369/R    | (364.50)    |                     |
| 5026                            | McCreary, Veselka, Bragg & Allen PC   | Legal Fees - 01-09-1253(R25544) Michele Hastings | (164.77)    |                     |
| FEES                            | Bastrop WCID No 2 RC                  | Credit Card Discount Fees                        | (995.03)    |                     |
| <b>Total Disbursements</b>      |                                       |  |             | <b>(29,134.48)</b>  |
| <b>BALANCE AS OF 02/28/2019</b> |                                       |  |             | <b>\$205,455.48</b> |

## Account Balances

As of February 28, 2019

| Financial Institution<br>(Acct Number)  | Issue<br>Date | Maturity<br>Date | Interest<br>Rate | Account<br>Balance    | Notes                |
|---|---------------|------------------|------------------|-----------------------|----------------------|
| <b>Fund: Water/Wastewater</b>   |               |                  |                  |                       |                      |
| <b>Certificates of Deposit</b>  |               |                  |                  |                       |                      |
| BUSINESS BANK OF TX, NA (XXXX425)   | 09/06/2018    | 03/04/2019       | 2.10 %           | 150,000.00            | Water                |
| TEXAS CAPITAL BANK (XXXX0326)   | 11/05/2018    | 04/04/2019       | 2.37 %           | 150,000.00            | Water                |
| UNITED TEXAS BANK (XXXX6344)  | 12/06/2018    | 05/06/2019       | 2.49 %           | 150,000.00            | Water                |
| REGIONS BANK (XXXX1889)   | 12/05/2018    | 06/02/2019       | 2.51 %           | 153,053.21            | Water                |
| BANCORPSOUTH (XXXX2871)   | 01/10/2019    | 07/09/2019       | 2.35 %           | 150,000.00            | Water                |
| SPIRIT OF TEXAS BANK (XXXX0159)   | 02/11/2019    | 08/10/2019       | 2.45 %           | 150,000.00            | Water                |
| <b>Money Market Funds</b>   |               |                  |                  |                       |                      |
| AMEGY BANK - TRUST (XXXX1041)   | 01/01/2017    |                  | 1.20 %           | 627,776.32            | WW-ESC TWDB Loan     |
| FIRST NATIONAL BANK BASTR (XXXX3903)  | 01/01/2017    |                  | 0.25 %           | 47,924.43             | WW-TWDB 5 Yr Res     |
| FIRST NATIONAL BANK BASTR (XXXX4385)  | 01/01/2017    |                  | 0.25 %           | 565,074.03            | WW-Annual TWDB       |
| FIRST NATIONAL BANK BASTR (XXXX5076)  | 01/01/2017    |                  | 0.25 %           | 70,974.07             | Water MM             |
| FIRST NATIONAL BANK BASTR (XXXX7248)  | 01/01/2017    |                  | 0.25 %           | 126,450.20            | W-TWDB 5 Yr Res      |
| FIRST NATIONAL BANK BASTR (XXXX3543)  | 01/01/2017    |                  | 0.25 %           | 129,703.14            | Water Cap Improv     |
| <b>Checking Account(s)</b>  |               |                  |                  |                       |                      |
| FIRST NAT BASTR-CKING (XXXX1469)  |               |                  | 0.10 %           | 264,570.67            | Operating - Water    |
| FIRST NAT BASTR-CKING (XXXX3289)  |               |                  | 0.10 %           | 572.00                | TWDB WW              |
| <b>Totals for Water/Wastewater Fund:</b>  |               |                  |                  | <b>\$2,736,098.07</b> |                      |
| <b>Fund: Standby</b>  |               |                  |                  |                       |                      |
| <b>Checking Account(s)</b>  |               |                  |                  |                       |                      |
| ROSCOE STATE BANK (XXXX2687)  |               |                  | 0.10 %           | 132,243.57            | Standby Operating    |
| <b>Totals for Standby Fund:</b>   |               |                  |                  | <b>\$132,243.57</b>   |                      |
| <b>Fund: Roads</b>  |               |                  |                  |                       |                      |
| <b>Money Market Funds</b>   |               |                  |                  |                       |                      |
| ROSCOE STATE BANK (XXXX3131)  | 01/01/2016    |                  | 0.50 %           | 181.69                | Road Const MM        |
| <b>Checking Account(s)</b>  |               |                  |                  |                       |                      |
| ROSCOE STATE BANK (XXXX2709)  |               |                  | 0.10 %           | 205,455.48            | Road Const Operating |
| <b>Totals for Roads Fund:</b>   |               |                  |                  | <b>\$205,637.17</b>   |                      |
| <b>Grand total for Bastrop County Water Control &amp; Improvement District No. 2:</b> |               |                  |                  | <b>\$3,073,978.81</b> |                      |

**Bastrop WCID No 2 - Water/Wastewater**  
**Actual vs Budget Water**  
February 2019

|                                       | Feb 19         | Budget         | Jan - Feb 19   | YTD Budget     | Annual Budget    |
|---------------------------------------|----------------|----------------|----------------|----------------|------------------|
| <b>Ordinary Income/Expense</b>        |                |                |                |                |                  |
| <b>Income</b>                         |                |                |                |                |                  |
| <b>Water-Revenue</b>                  |                |                |                |                |                  |
| 14110 · TV Water Sales                | 100,848        | 108,333        | 203,429        | 216,667        | 1,300,000        |
| 14115 · Water Late Charge Income      | 2,461          | 2,083          | 4,267          | 4,167          | 25,000           |
| 14120 · TV Tap Fees                   | 16,800         | 13,333         | 26,450         | 26,667         | 160,000          |
| 14125 · Capital Reserve Fee           | 5,233          | 0              | 10,448         | 0              | 0                |
| 14130 · Water Line Bore               | 1,650          | 2,333          | 2,850          | 4,667          | 28,000           |
| 14140 · Backflow Inspections          | 525            | 417            | 525            | 833            | 5,000            |
| 14145 · Returned Check Fee            | 0              | 17             | 0              | 33             | 200              |
| 14148 · Pools                         | 50             | 23             | 50             | 46             | 275              |
| 14150 · Maps Sold                     | 48             | 21             | 62             | 42             | 250              |
| 14155 · Office Rents                  | 275            | 275            | 550            | 550            | 3,300            |
| 14160 · Other Income-W                | 35             | 1,000          | 1,309          | 2,000          | 180,000          |
| 14170 · Reconnect Fee                 | 1,800          | 833            | 2,550          | 1,667          | 10,000           |
| 14175 · Interest-W                    | 1,609          | 292            | 1,724          | 583            | 3,500            |
| 14180 · Copies & Faxes                | 1              | 4              | 2              | 8              | 50               |
| 14190 · Irrigation Systems            | 0              | 25             | 0              | 50             | 300              |
| <b>Total Water-Revenue</b>            | <b>131,335</b> | <b>128,990</b> | <b>254,215</b> | <b>257,979</b> | <b>1,715,875</b> |
| <b>Total Income</b>                   | <b>131,335</b> | <b>128,990</b> | <b>254,215</b> | <b>257,979</b> | <b>1,715,875</b> |
| <b>Expense</b>                        |                |                |                |                |                  |
| <b>Water-Expense</b>                  |                |                |                |                |                  |
| <b>16100 · Payroll</b>                |                |                |                |                |                  |
| 16100a · Salaries                     | 43,568         | 56,500         | 100,282        | 113,000        | 678,000          |
| 16100b · Over Time                    | 1,021          | 1,500          | 1,837          | 3,000          | 18,000           |
| 16100c · Double Time                  | 130            | 208            | 506            | 417            | 2,500            |
| 16100e · Holiday                      | 2,281          | 2,083          | 11,289         | 4,167          | 25,000           |
| 16100f · Annual Leave                 | 459            | 2,083          | 2,098          | 4,167          | 25,000           |
| 16100g · Sick                         | 160            | 833            | 756            | 1,667          | 10,000           |
| 16100h · Personal Time                | 0              | 292            | 773            | 583            | 3,500            |
| 16100k · FICA                         | 3,999          | 6,333          | 10,380         | 12,667         | 76,000           |
| 16100l · 401K                         | 0              | 0              | 0              | 0              | 0                |
| 16100m · Retirement-Life              | 3,362          | 4,500          | 5,360          | 9,000          | 54,000           |
| 16100n · SUTA                         | 0              | 167            | 0              | 333            | 2,000            |
| 16100o · Longevity Pay                | 0              | 917            | 0              | 1,833          | 11,000           |
| 16100p · FUTA                         | 122            | 83             | 481            | 167            | 1,000            |
| 16100q · On Call Pay                  | 259            | 417            | 823            | 833            | 5,000            |
| <b>Total 16100 · Payroll</b>          | <b>55,361</b>  | <b>75,917</b>  | <b>134,588</b> | <b>151,833</b> | <b>911,000</b>   |
| <b>16110 · Health Insurance</b>       |                |                |                |                |                  |
| 16110a · Insurance-Medical            | 11,694         | 12,917         | 27,997         | 25,833         | 155,000          |
| 16110b · Insurance-Dental             | 368            | 333            | 984            | 667            | 4,000            |
| 16110c · Insurance-Vision             | 186            | 133            | 287            | 267            | 1,600            |
| 16110d · HSA                          | 0              | 125            | 0              | 250            | 1,500            |
| 16110e · Insurance-Life               | 504            | 500            | 974            | 1,000          | 6,000            |
| <b>Total 16110 · Health Insurance</b> | <b>12,752</b>  | <b>14,008</b>  | <b>30,242</b>  | <b>28,017</b>  | <b>168,100</b>   |
| <b>16115 · Contracted Interim GM</b>  | <b>0</b>       |                | <b>2,125</b>   |                |                  |

**Bastrop WCID No 2 - Water/Wastewater**  
**Actual vs Budget Water**  
February 2019

|                                      | Feb 19   | Budget   | Jan - Feb 19 | YTD Budget | Annual Budget |
|--------------------------------------|----------|----------|--------------|------------|---------------|
| 16117 · Payroll Service Fee          | 376      | 258      | 704          | 517        | 3,100         |
| 16118 · Hand Tools                   | 0        | 417      | 0            | 833        | 5,000         |
| 16120 · Wellness Program             | 0        | 83       | 0            | 167        | 1,000         |
| 16121 · Uniforms-W                   | 0        | 583      | 1,022        | 1,167      | 7,000         |
| 16122 · Mileage                      | 90       | 667      | 320          | 1,333      | 8,000         |
| 16123 · Vehicle Usage                | 0        | 333      | 0            | 667        | 4,000         |
| 16124 · Admin Allocations            | (11,348) | (7,333)  | (22,477)     | (14,667)   | (88,000)      |
| 16125 · PPE Allocations              | (6,712)  | (13,883) | (16,591)     | (27,767)   | (166,600)     |
| 16125a · EOM Salary Reimburs from WW | (9,589)  | (13,317) | (23,701)     | (26,633)   | (159,800)     |
| 16126 · Answering Service            | 190      | 208      | 380          | 417        | 2,500         |
| 16127 · Repairs-Contracted-W         | 0        | 125      | 0            | 250        | 1,500         |
| 16128 · Maint Agreement-Hand Held    | 0        | 208      | 0            | 417        | 2,500         |
| 16128a · Contracted Taps - Water     | 0        | 583      | 0            | 1,167      | 7,000         |
| 16129 · Maint Agreement-Incode-W     | 0        | 1,083    | 796          | 2,167      | 13,000        |
| 16130 · Office Equip Lease           | 1,276    | 1,250    | 2,521        | 2,500      | 15,000        |
| 16131 · Pest Control                 | 79       | 25       | 79           | 50         | 300           |
| 16133a · Security Agreement          | 599      | 25       | 1,954        | 50         | 300           |
| 16134 · Cleaning-Office              | 200      | 0        | 200          | 0          | 0             |
| 16135 · Garbage                      | 80       | 83       | 160          | 167        | 1,000         |
| 16136 · Cleaning-Maint Building      | 200      | 250      | 600          | 500        | 3,000         |
| 16138 · Chemicals-Chlorine           | 100      | 1,333    | 1,093        | 2,667      | 16,000        |
| 16138a · Contract Labor              | 0        | 417      | 0            | 833        | 5,000         |
| 16139 · Field Equip Rental-W         | 0        | 833      | 0            | 1,667      | 10,000        |
| 16140 · Fuel-W                       | 633      | 1,000    | 1,162        | 2,000      | 12,000        |
| 16141 · Repairs & Maint-W            | 0        | 1,500    | 0            | 3,000      | 18,000        |
| 16142 · Materials-W                  | 2,394    | 5,417    | 3,220        | 10,833     | 65,000        |
| 16144 · Safety Supplies-W            | 91       | 333      | 177          | 667        | 4,000         |
| 16145 · Damage Claims                | 0        | 2,083    | 0            | 4,167      | 25,000        |
| 16146 · Water Samples                | 125      | 1,000    | 842          | 2,000      | 12,000        |
| 16147 · Repairs & Maint-Water Well   | 0        | 2,083    | 2,057        | 4,167      | 25,000        |
| 16149 · Computer-W                   | 1,369    | 2,083    | 9,082        | 4,167      | 25,000        |
| 16150 · Depreciation-W               | 16,764   | 16,833   | 33,528       | 33,667     | 202,000       |
| 16151 · Dues & Subscriptions         | 60       | 67       | 60           | 133        | 800           |
| 16152 · Election Costs               | 0        | 250      | 0            | 500        | 3,000         |
| 16153 · Fax                          | 0        | 8        | 0            | 17         | 100           |
| 16154 · Late Fees-W                  | 77       | 125      | 115          | 250        | 1,500         |
| 16155 · Internet                     | 101      | 167      | 101          | 333        | 2,000         |
| 16156 · Printing-W                   | 1,118    | 833      | 1,794        | 1,667      | 10,000        |
| 16156a · Janitorial Supplies         | 0        | 17       | 0            | 33         | 200           |
| 16157 · Office Supplies-W            | 1,348    | 417      | 3,020        | 833        | 5,000         |
| 16158 · Misc-W                       | 217      | 5,667    | 440          | 11,333     | 68,000        |
| 16159 · Medical-W                    | 0        | 42       | 0            | 83         | 500           |
| 16160 · Misc Office-W                | 1,964    | 208      | 11,671       | 417        | 2,500         |
| 16161 · Pre-Employment Screening     | 145      | 42       | 696          | 83         | 500           |
| 16163 · Postage                      | 23       | 1,250    | 3,624        | 2,500      | 15,000        |
| 16164 · Public Notice                | 0        | 250      | 0            | 500        | 3,000         |
| 16165 · Telephone-W                  | 412      | 833      | 1,049        | 1,667      | 10,000        |
| 16166 · License-W                    | 0        | 208      | 0            | 417        | 2,500         |
| 16166a · Advertising                 | 0        | 42       | 0            | 83         | 500           |
| 16167 · Bank Fees-W                  | 45       | 42       | 75           | 83         | 500           |
| 16169 · TCEQ Fees-W                  | 0        | 667      | 0            | 1,333      | 8,000         |

**Bastrop WCID No 2 - Water/Wastewater**  
**Actual vs Budget Water**  
February 2019

|                                      | Feb 19        | Budget         | Jan - Feb 19   | YTD Budget     | Annual Budget    |
|--------------------------------------|---------------|----------------|----------------|----------------|------------------|
| 16171 · CC Fees                      | 1,590         | 2,500          | 3,330          | 5,000          | 30,000           |
| 16172 · Interest Bonds-W             | 2,317         | 2,375          | 4,634          | 4,750          | 28,500           |
| 16174 · Accounting-W                 | 2,196         | 1,458          | 3,573          | 2,917          | 17,500           |
| 16175 · Appraiser                    | 0             | 125            | 0              | 250            | 1,500            |
| 16176 · Audit-W                      | 0             | 833            | 0              | 1,667          | 10,000           |
| 16177 · Engineering-W                | 12,000        | 3,750          | 12,000         | 7,500          | 45,000           |
| 16178 · Legal-W                      | 0             | 2,500          | 1,750          | 5,000          | 30,000           |
| 16179 · Insurance-W                  |               |                |                |                |                  |
| 16179a · Insurance-Property-W        | 0             | 458            | 0              | 917            | 5,500            |
| 16179b · Insurance-Vehicles-W        | 0             | 142            | 0              | 283            | 1,700            |
| 16179c · Insurance-Misc-W            | 0             | 17             | 0              | 33             | 200              |
| 16179d · Insurance-E&O-W             | 0             | 42             | 0              | 83             | 500              |
| 16179e · Insurance-Liability-W       | 0             | 75             | 0              | 150            | 900              |
| 16179f · Insurance-Bonding           | 0             | 25             | 0              | 50             | 300              |
| 16179g · Insurance-FSA               | 493           | 417            | 746            | 833            | 5,000            |
| 16179h · Insurance-WC-W              | 0             | 333            | 215            | 667            | 4,000            |
| 16179i · Insurance- Wells            | 0             | 458            | 0              | 917            | 5,500            |
| <b>Total 16179 · Insurance-W</b>     | <b>493</b>    | <b>1,967</b>   | <b>961</b>     | <b>3,933</b>   | <b>23,600</b>    |
| 16180 · Repairs-Bldg-W               | 598           | 2,083          | 1,380          | 4,167          | 25,000           |
| 16181 · Repairs-Equip-W              | 545           | 417            | 620            | 833            | 5,000            |
| 16182 · Repairs-Vehicles-W           | 569           | 500            | 3,686          | 1,000          | 6,000            |
| 16182a · Yard Maintenance-Mowing     | 1,044         | 1,250          | 2,088          | 2,500          | 15,000           |
| 16183 · Travel                       |               |                |                |                |                  |
| 16183a · Travel-Air                  | 0             | 42             | 0              | 83             | 500              |
| 16183b · Travel-Lodging              | 0             | 333            | 0              | 667            | 4,000            |
| 16183c · Travel-Meals                | 601           | 83             | 666            | 167            | 1,000            |
| 16183d · Travel-Rental Car           | 0             | 21             | 0              | 42             | 250              |
| <b>Total 16183 · Travel</b>          | <b>601</b>    | <b>479</b>     | <b>666</b>     | <b>958</b>     | <b>5,750</b>     |
| 16184 · Training-W                   | 250           | 417            | 1,433          | 833            | 5,000            |
| 16185 · Electricity                  |               |                |                |                |                  |
| 16185a · Electricity-Maint Bldg      | 0             | 167            | 150            | 333            | 2,000            |
| 16185b · Electricity-Office Bldg     | 0             | 583            | 525            | 1,167          | 7,000            |
| 16185c · Electricity-Wells           | 0             | 3,750          | 3,438          | 7,500          | 45,000           |
| 16185d · Electricity-WW Lift Station | 0             | 42             | 0              | 83             | 500              |
| <b>Total 16185 · Electricity</b>     | <b>0</b>      | <b>4,542</b>   | <b>4,114</b>   | <b>9,083</b>   | <b>54,500</b>    |
| 16186 · Water-Maint Bldg             | 0             | 142            | 137            | 283            | 1,700            |
| 16187 · Water-Office Bldg            | 0             | 158            | 1,207          | 317            | 1,900            |
| 16188 · Computer Supplies            | 0             | 833            | 236            | 1,667          | 10,000           |
| 16189 · Labor-Service Lines & Tap-W  | 0             | 2,083          | 0              | 4,167          | 25,000           |
| 16196 · Permits                      | 0             | 100            | 0              | 200            | 1,200            |
| 16197 · Small Equipment Purchases    | 0             | 333            | 0              | 667            | 4,000            |
| 16199 · Communication/Radios         | 423           | 0              | 423            | 0              | 0                |
| <b>Total Water-Expense</b>           | <b>93,163</b> | <b>136,471</b> | <b>228,958</b> | <b>272,942</b> | <b>1,637,650</b> |
| <b>Total Expense</b>                 | <b>93,163</b> | <b>136,471</b> | <b>228,958</b> | <b>272,942</b> | <b>1,637,650</b> |

**Bastrop WCID No 2 - Water/Wastewater  
Actual vs Budget Water  
February 2019**

|   | Feb 19         | Budget          | Jan - Feb 19    | YTD Budget      | Annual Budget |
|---|----------------|-----------------|-----------------|-----------------|---------------|
| <b>Net Ordinary Income</b>                | 38,172         | (7,481)         | 25,256          | (14,963)        | 78,225        |
| <b>Other Income/Expense</b>               |                |                 |                 |                 |               |
| <b>Other Income</b>                       |                |                 |                 |                 |               |
| <b>14000 · Assigned Surplus</b>           | 0              | 26,090          | 0               | 52,179          | 313,075       |
| <b>Total Other Income</b>                 | 0              | 26,090          | 0               | 52,179          | 313,075       |
| <b>Other Expense</b>                      |                |                 |                 |                 |               |
| <b>Capital Outlay-W</b>                   |                |                 |                 |                 |               |
| <b>17100 · Vehicles-W</b>                 | 0              | 6,667           | 27,682          | 13,333          | 80,000        |
| <b>17101 · Equipment-W</b>                | 0              | 8,333           | 0               | 16,667          | 100,000       |
| <b>17102 · Meters-W</b>                   | 0              | 833             | 7,230           | 1,667           | 10,000        |
| <b>17103 · Furniture &amp; Fixtures-W</b> | 0              | 1,667           | 0               | 3,333           | 20,000        |
| <b>17104 · Software-W</b>                 | 10,920         | 2,083           | 10,920          | 4,167           | 25,000        |
| <b>17106 · Line Extension-W</b>           | 0              | 6,250           | 0               | 12,500          | 75,000        |
| <b>17107 · Buildings-W</b>                | 33,875         | 18,333          | 33,875          | 20,000          | 20,000        |
| <b>17108 · Water Line Improvements-W</b>  | 0              | 2,500           | 0               | 5,000           | 30,000        |
| <b>17109 · Capital Outlay Culverts-W</b>  | 0              | 2,500           | 0               | 5,000           | 30,000        |
| <b>17121 · Water Well Cap Improv-W</b>    | 0              | 108             | 0               | 217             | 1,300         |
| <b>Total Capital Outlay-W</b>             | 44,795         | 49,275          | 79,707          | 81,883          | 391,300       |
| <b>Total Other Expense</b>                | 44,795         | 49,275          | 79,707          | 81,883          | 391,300       |
| <b>Net Other Income</b>                   | (44,795)       | (23,185)        | (79,707)        | (29,704)        | (78,225)      |
| <b>Net Income</b>                         | <b>(6,623)</b> | <b>(30,667)</b> | <b>(54,450)</b> | <b>(44,667)</b> | <b>0</b>      |

**Bastrop WCID No 2 - Water/Wastewater**  
**Actual vs Budget Wastewater**  
February 2019

|  | Feb 19        | Budget        | Jan - Feb 19   | YTD Budget     | Annual Budget    |
|--|---------------|---------------|----------------|----------------|------------------|
| <b>Ordinary Income/Expense</b>         |               |               |                |                |                  |
| <b>Income</b>                          |               |               |                |                |                  |
| <b>Wastewater-Revenue</b>              |               |               |                |                |                  |
| 14215 · WW Fees                        | 59,983        | 60,892        | 119,955        | 121,783        | 730,700          |
| 14220 · WW Bore                        | 550           | 583           | 1,100          | 1,167          | 7,000            |
| 14225 · WW Tap Fees                    | 10,307        | 20,167        | 25,365         | 40,333         | 242,000          |
| 14230 · Pump Maintenance               | 532           | 500           | 1,058          | 1,000          | 6,000            |
| 14235 · Debt Service Reserve Fee       | 7,850         | 12,750        | 15,672         | 25,500         | 153,000          |
| 14275 · Interest-WW Reserve            | 12            | 25            | 27             | 50             | 300              |
| 14276 · Interest-WW                    | 1,355         | 667           | 2,649          | 1,333          | 8,000            |
| 14280 · Other Income-WW                | 0             | 0             | 20             | 0              | 0                |
| <b>Total Wastewater-Revenue</b>        | <b>80,589</b> | <b>95,583</b> | <b>165,847</b> | <b>191,167</b> | <b>1,147,000</b> |
| <b>Total Income</b>                    | <b>80,589</b> | <b>95,583</b> | <b>165,847</b> | <b>191,167</b> | <b>1,147,000</b> |
| <b>Expense</b>                         |               |               |                |                |                  |
| <b>Wastewater-Expense</b>              |               |               |                |                |                  |
| 16221 · Uniforms-WW                    | 0             | 583           | 862            | 1,167          | 7,000            |
| 16222 · W/W Salary Allocations         | 9,589         | 13,317        | 23,701         | 26,633         | 159,800          |
| 16229 · Maint Agreement-Incode-WW      | 0             | 333           | 0              | 667            | 4,000            |
| 16233 · Lift Station Admin Service Fee | 0             | 146           | 0              | 292            | 1,750            |
| 16239 · Field Equip Rental-WW          | 0             | 833           | 0              | 1,667          | 10,000           |
| 16240 · Fuel-WW                        | 523           | 875           | 1,052          | 1,750          | 10,500           |
| 16241 · Repairs & Maint-WW             | 0             | 1,333         | 0              | 2,667          | 16,000           |
| 16242 · Materials-WW                   | 803           | 2,917         | 1,757          | 5,833          | 35,000           |
| 16243 · Meter Testing-WW               | 0             | 19            | 0              | 38             | 225              |
| 16244 · Safety Supplies-WW             | 0             | 250           | 0              | 500            | 3,000            |
| 16247 · Repairs & Maint-Lift Stat-WW   | 0             | 833           | 0              | 1,667          | 10,000           |
| 16248 · Grinder Pump Repair-WW         | 0             | 1,667         | 8,028          | 3,333          | 20,000           |
| 16250 · Depreciation-WW                | 37,347        | 40,000        | 74,695         | 80,000         | 480,000          |
| 16251 · Tools                          | 0             | 292           | 0              | 583            | 3,500            |
| 16257 · Office Supplies-WW             | 0             | 17            | 0              | 33             | 200              |
| 16258 · Misc-WW                        | 0             | 50            | 0              | 100            | 600              |
| 16259 · Medical-WW                     | 0             | 25            | 0              | 50             | 300              |
| 16260 · Op & Maint-City of Bastrop-WW  | 9,533         | 17,500        | 28,488         | 35,000         | 210,000          |
| 16265 · Telephone-WW                   | 0             | 83            | 0              | 167            | 1,000            |
| 16266 · License-WW                     | 0             | 50            | 0              | 100            | 600              |
| 16268 · Filing Fees-WW                 | 0             | 33            | 0              | 67             | 400              |
| 16269 · TCEQ Fees-WW                   | 0             | 267           | 0              | 533            | 3,200            |
| 16272 · Interest Bonds-WW              | 13,129        | 13,458        | 26,258         | 26,917         | 161,500          |
| 16274 · Accounting-WW                  | 1,952         | 1,458         | 3,176          | 2,917          | 17,500           |
| 16276 · Audit-WW                       | 0             | 833           | 0              | 1,667          | 10,000           |
| 16277 · Engineering-WW                 | 0             | 833           | 0              | 1,667          | 10,000           |
| 16278 · Legal- WW                      | 0             | 83            | 0              | 167            | 1,000            |
| 16279 · Insurance-WW                   |               |               |                |                |                  |

**Bastrop WCID No 2 - Water/Wastewater**  
**Actual vs Budget Wastewater**  
February 2019

|                                      | Feb 19        | Budget         | Jan - Feb 19   | YTD Budget      | Annual Budget    |
|--------------------------------------|---------------|----------------|----------------|-----------------|------------------|
| 16279a · Insurance-Property-WW       | 0             | 250            | 0              | 500             | 3,000            |
| 16279b · Insurance-Vehicles-WW       | 0             | 150            | 0              | 300             | 1,800            |
| 16279c · Insurance-Misc-WW           | 0             | 42             | 0              | 83              | 500              |
| 16279d · Insurance-E&O-WW            | 0             | 42             | 0              | 83              | 500              |
| 16279e · Insurance-Liability-WW      | 0             | 75             | 0              | 150             | 900              |
| 16279h · Insurance-WC-WW             | 0             | 417            | 215            | 833             | 5,000            |
| <b>Total 16279 · Insurance-WW</b>    | <b>0</b>      | <b>975</b>     | <b>215</b>     | <b>1,950</b>    | <b>11,700</b>    |
| 16280 · Repairs-Bldg WW              | 510           | 0              | 1,126          | 0               | 0                |
| 16281 · Repairs-Equip-WW             | 0             | 417            | 0              | 833             | 5,000            |
| 16282 · Repairs-Vehicles-WW          | 381           | 333            | 514            | 667             | 4,000            |
| 16283 · Yard Maintenance-Mowing      | 0             | 208            | 0              | 417             | 2,500            |
| 16284 · Training-WW                  | 0             | 83             | 0              | 167             | 1,000            |
| 16285 · Electricity-Lift Stations    | 0             | 417            | 376            | 833             | 5,000            |
| 16286 · Water-Lift Stations          | 0             | 1,000          | 136            | 2,000           | 12,000           |
| 16289 · Labor-Service Lines & Tap-WW | 0             | 167            | 0              | 333             | 2,000            |
| 16294 · Travel - Lodging             | 0             | 42             | 0              | 83              | 500              |
| 16295 · Travel - Meals               | 0             | 17             | 0              | 33              | 200              |
| 16296 · Travel - Rental Car          | 0             | 17             | 0              | 33              | 200              |
| 16297 · Small Equipment Purchaes-WW  | 0             | 83             | 0              | 167             | 1,000            |
| <b>Total Wastewater-Expense</b>      | <b>73,766</b> | <b>101,848</b> | <b>170,383</b> | <b>203,696</b>  | <b>1,222,175</b> |
| <b>Total Expense</b>                 | <b>73,766</b> | <b>101,848</b> | <b>170,383</b> | <b>203,696</b>  | <b>1,222,175</b> |
| <b>Net Ordinary Income</b>           | <b>6,823</b>  | <b>(6,265)</b> | <b>(4,536)</b> | <b>(12,529)</b> | <b>(75,175)</b>  |
| <b>Other Income/Expense</b>          |               |                |                |                 |                  |
| <b>Other Income</b>                  |               |                |                |                 |                  |
| 14002 · Assigned Surplus - WW        | 0             | 13,598         | 0              | 27,196          | 163,175          |
| <b>Total Other Income</b>            | <b>0</b>      | <b>13,598</b>  | <b>0</b>       | <b>27,196</b>   | <b>163,175</b>   |
| <b>Other Expense</b>                 |               |                |                |                 |                  |
| <b>Capital Outlay-WW</b>             |               |                |                |                 |                  |
| 17200 · Vehicles-WW                  | 0             | 3,333          | 0              | 6,667           | 40,000           |
| 17201 · Equipment-WW                 | 0             | 250            | 0              | 500             | 3,000            |
| 17208 · Wastewater Improv-WW         | 0             | 2,083          | 0              | 4,167           | 25,000           |
| 17209 · Wastewater Plant-WW          | 0             | 1,667          | 0              | 3,333           | 20,000           |
| <b>Total Capital Outlay-WW</b>       | <b>0</b>      | <b>7,333</b>   | <b>0</b>       | <b>14,667</b>   | <b>88,000</b>    |
| <b>Total Other Expense</b>           | <b>0</b>      | <b>7,333</b>   | <b>0</b>       | <b>14,667</b>   | <b>88,000</b>    |
| <b>Net Other Income</b>              | <b>0</b>      | <b>6,265</b>   | <b>0</b>       | <b>12,529</b>   | <b>75,175</b>    |

**Bastrop WCID No 2 - Water/Wastewater**  
**Actual vs Budget Wastewater**  
 February 2019

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|                   | Feb 19 | Budget | Jan - Feb 19 | YTD Budget | Annual Budget |
|-------------------|--------|--------|--------------|------------|---------------|
| <b>Net Income</b> | 6,823  | 0      | (4,536)      | (0)        | 0             |

**Bastrop WCID No - Roads**  
**Actual vs Budget-RC**  
February 2019

|  | <u>Feb 19</u> | <u>Budget</u> | <u>Jan - Feb 19</u> | <u>YTD Budget</u> | <u>Annual Budget</u> |
|--|---------------|---------------|---------------------|-------------------|----------------------|
| <b>Ordinary Income/Expense</b>                 |               |               |                     |                   |                      |
| <b>Income</b>                                  |               |               |                     |                   |                      |
| <b>Road Construction-Revenue</b>               |               |               |                     |                   |                      |
| <b>34210 · Assessments</b>                     | 86,612        | 102,833       | 260,886             | 205,667           | 1,234,000            |
| <b>34215 · Assessments-Prior to 97</b>         | 255           | 833           | 325                 | 1,667             | 10,000               |
| <b>34220 · Late Fee</b>                        | 2,760         | 2,083         | 5,877               | 4,167             | 25,000               |
| <b>34225 · Late Fee- Prior</b>                 | 45            | 100           | 45                  | 200               | 1,200                |
| <b>34235 · Lien Fees</b>                       | 4,427         | 2,083         | 7,475               | 4,167             | 25,000               |
| <b>34240 · Deed Admin Fee</b>                  | 0             | 100           | 0                   | 200               | 1,200                |
| <b>34245 · Returned Check Fee</b>              | 0             | 0             | 0                   | 0                 | 0                    |
| <b>34250 · Filing Fees</b>                     | 1,501         | 250           | 1,501               | 500               | 3,000                |
| <b>34255 · Driveway</b>                        | 440           | 150           | 800                 | 300               | 1,800                |
| <b>34265 · Attorney Fees</b>                   | 2,873         | 2,083         | 5,555               | 4,167             | 25,000               |
| <b>34270 · Allocation to Maintenance Fund</b>  | (25,667)      | (25,667)      | (51,333)            | (51,333)          | (308,000)            |
| <b>34275 · Interest-RC</b>                     | 0             | 83            | 0                   | 167               | 1,000                |
| <b>Total Road Construction-Revenue</b>         | <u>73,246</u> | <u>84,933</u> | <u>231,130</u>      | <u>169,867</u>    | <u>1,019,200</u>     |
| <b>Total Income</b>                            | 73,246        | 84,933        | 231,130             | 169,867           | 1,019,200            |
| <b>Expense</b>                                 |               |               |                     |                   |                      |
| <b>Road Construction-Expense</b>               |               |               |                     |                   |                      |
| <b>36210 · Salary Allocations from Water</b>   | 6,712         | 9,592         | 16,591              | 19,183            | 115,100              |
| <b>36224 · Admin Allocations from Water-RC</b> | 11,264        | 7,333         | 22,295              | 14,667            | 88,000               |
| <b>36229 · Maint Agreement-Incode-RC</b>       | 0             | 625           | 0                   | 1,250             | 7,500                |
| <b>36239 · Field Equip Rental</b>              | 0             | 125           | 174                 | 250               | 1,500                |
| <b>36241 · Repair &amp; Maint-RC</b>           | 0             | 42            | 0                   | 83                | 500                  |
| <b>36245 · Damage Claims</b>                   | 0             | 4             | 0                   | 8                 | 50                   |
| <b>36258 · Misc</b>                            | 0             | 417           | 40                  | 833               | 5,000                |
| <b>36263 · Postage</b>                         | 3,876         | 500           | 3,876               | 1,000             | 6,000                |
| <b>36268 · Filing Fees</b>                     | 0             | 417           | 0                   | 833               | 5,000                |
| <b>36270 · Bad Debt</b>                        | 0             | 3,750         | 0                   | 7,500             | 45,000               |
| <b>36271 · CC Fees</b>                         | 995           | 500           | 2,977               | 1,000             | 6,000                |
| <b>36272 · Attorney Fees (County)</b>          | 1,936         | 250           | 2,767               | 500               | 3,000                |
| <b>36274 · Accounting</b>                      | 1,342         | 917           | 2,184               | 1,833             | 11,000               |
| <b>36276 · Audit-RC</b>                        | 0             | 0             | 0                   | 0                 | 10,000               |
| <b>36277 · Engineering-RC</b>                  | 0             | 6,250         | 1,140               | 12,500            | 75,000               |
| <b>36278 · Legal-RC</b>                        | 0             | 2,500         | 0                   | 5,000             | 30,000               |
| <b>36280 · Other Professional Fees</b>         | 0             | 83            | 0                   | 167               | 1,000                |
| <b>36294 · Road Fees Written Off</b>           | 1,836         | 2,083         | 7,336               | 4,167             | 25,000               |
| <b>36295 · Lien Fees Written Off</b>           | 54            | 500           | 189                 | 1,000             | 6,000                |

**Bastrop WCID No - Roads**  
**Actual vs Budget-RC**  
February 2019

|   | <u>Feb 19</u>        | <u>Budget</u>     | <u>Jan - Feb 19</u>   | <u>YTD Budget</u>   | <u>Annual Budget</u> |
|---|----------------------|-------------------|-----------------------|---------------------|----------------------|
| <b>36296 · Road Late Fees Written Off</b> | 30                   | 583               | 540                   | 1,167               | 7,000                |
| <b>36297 · Road Prior Written Off</b>     | 0                    | 1,417             | 0                     | 2,833               | 17,000               |
| <b>36298 · Attorney Fees Written Off</b>  | 0                    | 1,250             | 0                     | 2,500               | 15,000               |
| <b>Total Road Construction-Expense</b>    | <u>28,046</u>        | <u>39,138</u>     | <u>60,108</u>         | <u>78,275</u>       | <u>479,650</u>       |
| <b>Total Expense</b>                      | <u>28,046</u>        | <u>39,138</u>     | <u>60,108</u>         | <u>78,275</u>       | <u>479,650</u>       |
| <b>Net Ordinary Income</b>                | 45,200               | 45,796            | 171,022               | 91,592              | 539,550              |
| <b>Other Income/Expense</b>               |                      |                   |                       |                     |                      |
| <b>Other Income</b>                       |                      |                   |                       |                     |                      |
| <b>34285 · Assigned Surplus - RC</b>      | 0                    | 1,621             | 0                     | 3,242               | 19,450               |
| <b>Total Other Income</b>                 | 0                    | 1,621             | 0                     | 3,242               | 19,450               |
| <b>Other Expense</b>                      |                      |                   |                       |                     |                      |
| <b>Road Construction-Capital</b>          |                      |                   |                       |                     |                      |
| <b>37285 · Capital Outlay-RC</b>          | 57                   | 46,583            | 5,057                 | 93,167              | 559,000              |
| <b>Total Road Construction-Capital</b>    | <u>57</u>            | <u>46,583</u>     | <u>5,057</u>          | <u>93,167</u>       | <u>559,000</u>       |
| <b>Total Other Expense</b>                | <u>57</u>            | <u>46,583</u>     | <u>5,057</u>          | <u>93,167</u>       | <u>559,000</u>       |
| <b>Net Other Income</b>                   | <u>(57)</u>          | <u>(44,963)</u>   | <u>(5,057)</u>        | <u>(89,925)</u>     | <u>(539,550)</u>     |
| <b>Net Income</b>                         | <u><b>45,143</b></u> | <u><b>833</b></u> | <u><b>165,965</b></u> | <u><b>1,667</b></u> | <u><b>0</b></u>      |

**Bastrop WCID No - Roads**  
**Actual vs Budget-RM**  
February 2019

|  | <u>Feb 19</u>        | <u>Budget</u>     | <u>Jan - Feb 19</u>  | <u>YTD Budget</u>     | <u>Annual Budget</u> |
|--|----------------------|-------------------|----------------------|-----------------------|----------------------|
| <b>Ordinary Income/Expense</b>                 |                      |                   |                      |                       |                      |
| <b>Income</b>                                  |                      |                   |                      |                       |                      |
| <b>Road Maintenance-Revenue</b>                |                      |                   |                      |                       |                      |
| <b>34110 · Donations</b>                       | 0                    | 0                 | 10,000               | 0                     | 0                    |
| <b>34160 · Other-RM</b>                        | 0                    | 8,333             | 0                    | 16,667                | 100,000              |
| <b>34176 · Transfer from Road Construction</b> | 25,667               | 25,667            | 51,333               | 51,333                | 308,000              |
| <b>Total Road Maintenance-Revenue</b>          | <u>25,667</u>        | <u>34,000</u>     | <u>61,333</u>        | <u>68,000</u>         | <u>408,000</u>       |
| <b>Total Income</b>                            | 25,667               | 34,000            | 61,333               | 68,000                | 408,000              |
| <b>Expense</b>                                 |                      |                   |                      |                       |                      |
| <b>Road Maintenance-Expense</b>                |                      |                   |                      |                       |                      |
| <b>36124 · Salary Allocations from Water</b>   | 0                    | 4,283             | 0                    | 8,567                 | 51,400               |
| <b>36127 · Repairs- Contracted-RM</b>          | 0                    | 8,333             | 0                    | 16,667                | 100,000              |
| <b>36128 · Contract Labor- RM</b>              | 0                    | 5,000             | 0                    | 10,000                | 60,000               |
| <b>36139 · Field Equipment Rental- RM</b>      | 0                    | 1,250             | 0                    | 2,500                 | 15,000               |
| <b>36141 · R&amp;M-RM</b>                      | 0                    | 1,667             | 325                  | 3,333                 | 20,000               |
| <b>36142 · Materials-RM</b>                    | 2,711                | 10,417            | 6,057                | 20,833                | 125,000              |
| <b>36144 · Safety Supplies-RM</b>              | 0                    | 417               | 0                    | 833                   | 5,000                |
| <b>36146 · Equip. Small</b>                    | 0                    | 83                | 0                    | 167                   | 1,000                |
| <b>36147 · Permit Fees</b>                     | 0                    | 0                 | 0                    | 2,100                 | 2,100                |
| <b>36174 · Accounting</b>                      | 305                  | 167               | 496                  | 333                   | 2,000                |
| <b>36176 · Audit-RM</b>                        | 0                    | 0                 | 0                    | 0                     | 4,000                |
| <b>36177 · Engineering-RM</b>                  | 0                    | 1,667             | 0                    | 3,333                 | 20,000               |
| <b>36178 · Legal-RM</b>                        | 0                    | 167               | 0                    | 333                   | 2,000                |
| <b>36179 · Insurance-WC-RM</b>                 | 0                    | 42                | 0                    | 83                    | 500                  |
| <b>Total Road Maintenance-Expense</b>          | <u>3,016</u>         | <u>33,492</u>     | <u>6,878</u>         | <u>69,083</u>         | <u>408,000</u>       |
| <b>Total Expense</b>                           | <u>3,016</u>         | <u>33,492</u>     | <u>6,878</u>         | <u>69,083</u>         | <u>408,000</u>       |
| <b>Net Ordinary Income</b>                     | <u>22,650</u>        | <u>508</u>        | <u>54,455</u>        | <u>(1,083)</u>        | <u>0</u>             |
| <b>Net Income</b>                              | <u><b>22,650</b></u> | <u><b>508</b></u> | <u><b>54,455</b></u> | <u><b>(1,083)</b></u> | <u><b>0</b></u>      |

**Bastrop WCID No 2 - Standby**  
**Actual vs Budget**  
February 2019

|                                      | <u>Feb 19</u> | <u>Budget</u> | <u>Jan - Feb 19</u> | <u>YTD Budget</u> | <u>Annual Budget</u> |
|--------------------------------------|---------------|---------------|---------------------|-------------------|----------------------|
| <b>Ordinary Income/Expense</b>       |               |               |                     |                   |                      |
| <b>Income</b>                        |               |               |                     |                   |                      |
| <b>25300 · Pine Forest Standby</b>   | 0             | 417           | 0                   | 833               | 5,000                |
| <b>25500 · TV Standby</b>            | 420           | 417           | 428                 | 833               | 5,000                |
| <b>25600 · Late Fees</b>             | 105           | 0             | 105                 | 0                 | 0                    |
| <b>25700 · Lien Fees</b>             | 0             | 0             | 0                   | 0                 | 0                    |
| <b>25710 · Attorney Fees</b>         | 1,314         | 0             | 1,314               | 0                 | 0                    |
| <b>Total Income</b>                  | 1,839         | 833           | 1,847               | 1,667             | 10,000               |
| <b>Expense</b>                       |               |               |                     |                   |                      |
| <b>27110 · Admin Allocations</b>     | 84            | 417           | 182                 | 833               | 5,000                |
| <b>27155 · Miscellaneous Expense</b> | 175           | 0             | 175                 | 0                 | 0                    |
| <b>27160 · Accounting</b>            | 305           | 167           | 496                 | 333               | 2,000                |
| <b>27170 · Audit</b>                 | 0             | 208           | 0                   | 417               | 2,500                |
| <b>27190 · Legal</b>                 | 0             | 42            | 0                   | 83                | 500                  |
| <b>Total Expense</b>                 | 564           | 833           | 854                 | 1,667             | 10,000               |
| <b>Net Ordinary Income</b>           | 1,275         | 0             | 993                 | 0                 | 0                    |
| <b>Net Income</b>                    | <b>1,275</b>  | <b>0</b>      | <b>993</b>          | <b>0</b>          | <b>0</b>             |

# Bastrop WCID No 2 - Water/Wastewater

## Balance Sheet

As of February 28, 2019

|  | Feb 28, 19          |
|--|---------------------|
| <b>ASSETS</b>                          |                     |
| <b>Current Assets</b>                  |                     |
| <b>Checking/Savings</b>                |                     |
| 11110 · Operating - Water              | 264,570.67          |
| 11220 · TWDB WW                        | 572.00              |
|  | 265,142.67          |
| <b>Total Checking/Savings</b>          |                     |
| <b>Other Current Assets</b>            |                     |
| <b>Accounts Receivable</b>             |                     |
| 11150 · Accounts Receivable-W          | 31,967.78           |
| 11250 · Accounts Receivable - WW       | 12,951.43           |
|  | 44,919.21           |
| <b>Total Accounts Receivable</b>       |                     |
| 11120 · Petty Cash                     | 215.00              |
| 11130 · Cash Drawer                    | 250.00              |
| 11140 · Time Deposits-W                | 1,230,180.62        |
| 11160 · Allowance for Doubtful-W       | (10,176.94)         |
| 11165 · Accrued Interest               | 5,108.86            |
| 11171 · Due from Standby-W             | 389.00              |
| 11172 · Due from RM-W                  | 629.90              |
| 11173 · Due from RC-W                  | 19,375.59           |
| 11175 · FEMA Receivable                | 23,500.00           |
| 11180 · Utility Deposits-W             | 920.00              |
| 11230 · Time Deposits-WW               | 1,240,774.78        |
| 11260 · Allowance for Doubtful-WW      | (4,414.45)          |
|  | 2,551,671.57        |
| <b>Total Other Current Assets</b>      |                     |
| <b>Total Current Assets</b>            | 2,816,814.24        |
| <b>Fixed Assets</b>                    |                     |
| 11190 · Accumulated Depreciation-W     | (3,174,878.74)      |
| 11191 · Land-W                         | 161,641.00          |
| 11192 · Bldgs & Equipment-W            | 4,777,548.49        |
| 11290 · Accumulated Depreciation-WW    | (2,456,489.64)      |
| 11291 · Land-WW                        | 14,525.00           |
| 11292 · Bldgs & Equipment-WW           | 7,438,146.98        |
|  | 6,760,493.09        |
| <b>Total Fixed Assets</b>              |                     |
| <b>TOTAL ASSETS</b>                    | <b>9,577,307.33</b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                     |
| <b>Liabilities</b>                     |                     |
| <b>Current Liabilities</b>             |                     |
| <b>Accounts Payable</b>                |                     |
| 12000 · Accounts Payable               | 51,704.63           |
|  | 51,704.63           |
| <b>Total Accounts Payable</b>          |                     |
| <b>Other Current Liabilities</b>       |                     |
| 12140 · Accrued Salaries               | 21,379.25           |
| 12144 · FSA Employee Flexible Spending | 148.85              |
| 12145 · Benefit Liability              | (7,456.76)          |
| 12160 · Deposits                       | 219,905.00          |
| 12170 · Due to TCEQ-W                  | 894.39              |
| 12180 · Groundwater Assessments Pay-W  | 1,640.52            |

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

**Balance Sheet**

As of February 28, 2019

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|   | <b>Feb 28, 19</b>   |
|---|---------------------|
| <b>12190 · Unclaimed Property</b>             | 930.01              |
| <b>12191 · FEMA Payments Deferred Revenue</b> | 23,500.00           |
| <b>12270 · Due to TCEQ-WW</b>                 | 604.87              |
| <b>12280 · Bonds Payable-TWDB-WW</b>          | 5,570,000.00        |
| <b>12281 · Bond Interest Payable</b>          | 30,891.50           |
|   | <hr/>               |
| <b>Total Other Current Liabilities</b>        | 5,862,437.63        |
|   | <hr/>               |
| <b>Total Current Liabilities</b>              | 5,914,142.26        |
|   | <hr/>               |
| <b>Total Liabilities</b>                      | 5,914,142.26        |
| <b>Equity</b>                                 |                     |
| <b>13110 · Unrestricted Fund Balance-W</b>    | 1,526,299.52        |
| <b>13120 · Restricted Fund Balance-Bond</b>   | 65,000.00           |
| <b>13140 · Capital Assets Fund Balance-W</b>  | 1,834,568.00        |
| <b>13220 · Unrestricted Fund Balance-WW</b>   | 490,074.87          |
| <b>13240 · Capital Assets Fund Balance-WW</b> | (193,791.00)        |
| <b>Net Income</b>                             | (58,986.32)         |
|   | <hr/>               |
| <b>Total Equity</b>                           | 3,663,165.07        |
|   | <hr/>               |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>         | <b>9,577,307.33</b> |
|   | <hr/> <hr/>         |

**Bastrop WCID No - Roads**  
**Balance Sheet**  
As of February 28, 2019

|  | <b>Feb 28, 19</b> |
|--|-------------------|
| <b>ASSETS</b>                          |                   |
| <b>Current Assets</b>                  |                   |
| <b>Checking/Savings</b>                |                   |
| 31210 · Road Const Operating           | 205,455.48        |
| <b>Total Checking/Savings</b>          | 205,455.48        |
| <b>Other Current Assets</b>            |                   |
| 31230 · Time Deposits-RC               | 181.69            |
| 31250 · Accounts Receivable-RC         | 2,109,512.18      |
| 31260 · Allowance for Doubtful-RC      | (2,193,543.46)    |
| 31277 · FEMA Receivable                | 358,133.58        |
| <b>Total Other Current Assets</b>      | 274,283.99        |
| <b>Total Current Assets</b>            | 479,739.47        |
| <b>TOTAL ASSETS</b>                    | <b>479,739.47</b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                   |
| <b>Liabilities</b>                     |                   |
| <b>Current Liabilities</b>             |                   |
| <b>Accounts Payable</b>                |                   |
| 32000 · Accounts Payable               | 6,237.08          |
| <b>Total Accounts Payable</b>          | 6,237.08          |
| <b>Other Current Liabilities</b>       |                   |
| 32150 · Due to Water-RM                | 629.90            |
| 32250 · Due to Water-RC                | 19,375.59         |
| 32257 · FEMA Funds Deferred Revenue    | 358,133.58        |
| <b>Total Other Current Liabilities</b> | 378,139.07        |
| <b>Total Current Liabilities</b>       | 384,376.15        |
| <b>Total Liabilities</b>               | 384,376.15        |
| <b>Equity</b>                          |                   |
| 33130 · Fund Balance-RM                | 32,549.13         |
| 33220 · Fund Balance-RC                | (157,605.88)      |
| Net Income                             | 220,420.07        |
| <b>Total Equity</b>                    | 95,363.32         |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>479,739.47</b> |

**Bastrop WCID No 2 - Standby  
Balance Sheet  
As of February 28, 2019**

|  | <b>Feb 28, 19</b> |
|--|-------------------|
| <b>ASSETS</b>                          |                   |
| <b>Current Assets</b>                  |                   |
| <b>Checking/Savings</b>                |                   |
| 21100 · Standby Operating              | 132,243.57        |
| <b>Total Checking/Savings</b>          | 132,243.57        |
| <b>Other Current Assets</b>            |                   |
| 21500 · Accounts Receivable            | 524,470.96        |
| 21600 · Allowance for Bad Debts        | (508,533.91)      |
| <b>Total Other Current Assets</b>      | 15,937.05         |
| <b>Total Current Assets</b>            | 148,180.62        |
| <b>TOTAL ASSETS</b>                    | <b>148,180.62</b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                   |
| <b>Liabilities</b>                     |                   |
| <b>Current Liabilities</b>             |                   |
| <b>Accounts Payable</b>                |                   |
| 22100 · Accounts Payable               | 175.00            |
| <b>Total Accounts Payable</b>          | 175.00            |
| <b>Other Current Liabilities</b>       |                   |
| 22200 · Due to Water                   | 389.00            |
| <b>Total Other Current Liabilities</b> | 389.00            |
| <b>Total Current Liabilities</b>       | 564.00            |
| <b>Total Liabilities</b>               | 564.00            |
| <b>Equity</b>                          |                   |
| 23010 · Fund Balance                   | 146,623.57        |
| Net Income                             | 993.05            |
| <b>Total Equity</b>                    | 147,616.62        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>148,180.62</b> |

## District Debt Service Payments

01/01/2019 - 12/31/2019

| Paying Agent                               | Series | Date Due   | Date Paid                   | Principal           | Interest            | Total Due           |
|--|--------|------------|-----------------------------|---------------------|---------------------|---------------------|
| <b>Debt Service Payment Due 06/01/2019</b> |        |            |                             |                     |                     |                     |
| Amegy Bank of Texas                        | 2016   | 06/01/2019 |                             | 0.00                | 92,674.50           | 92,674.50           |
|  |        |            | <b>Total Due 06/01/2019</b> | <b>0.00</b>         | <b>92,674.50</b>    | <b>92,674.50</b>    |
| <b>Debt Service Payment Due 12/01/2019</b> |        |            |                             |                     |                     |                     |
| Amegy Bank of Texas                        | 2016   | 12/01/2019 |                             | 250,000.00          | 92,674.50           | 342,674.50          |
|  |        |            | <b>Total Due 12/01/2019</b> | <b>250,000.00</b>   | <b>92,674.50</b>    | <b>342,674.50</b>   |
|  |        |            | <b>District Total</b>       | <b>\$250,000.00</b> | <b>\$185,349.00</b> | <b>\$435,349.00</b> |