

Bastrop County  
WCID #2

Board Packet  
for April 18,  
2019

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

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

NOTICE IS HEREBY GIVEN THAT A MEETING OF THE GOVERNING BODY OF THE ABOVE NAMED POLITICAL SUBDIVISION WILL BE HELD ON APRIL 18, 2019 AT 6:30 P.M. AT THE BASTROP CONVENTION CENTER LOCATED AT 1408 CHESTNUT STREET, BASTROP TEXAS 78602, AT WHICH TIME THE FOLLOWING SUBJECTS WILL BE DISCUSSED:

- 1.) Call to Order and Establish a Quorum – O’Hanlon
- 2.) Pledge of Allegiance – O’Hanlon
- 3.) Texas State Flag – O’Hanlon
- 4.) Public Comments/Announcements (The Board respectfully requests that persons limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)
- 5.) Discussion and possible action regarding scheduling of future meeting dates:
  - a. Regular Board of Director’s Meeting scheduled for Thursday, May 16, 2019 at 6:30 p.m.
- 6.) CONSENT AGENDA: (*Consent Agenda items are generally routine. Unless removed by a member of the Board or General Manager, items listed on the consent agenda may be acted on together and without prior discussion.*)
  - a. Approval of minutes from the March 21, 2019 Regular Meeting of the Board of Directors;
  - b. Approval of minutes from the March 30, 2019 Annual Road Meeting; and
  - c. Approval of monthly financial report for March 2019.
- 7.) Discussion and possible action regarding approval of the 2018 Annual Fiscal Year Audit – Bob West

FILED  
APR 15 2019  
Rose Pietsch  
Bastrop County Clerk  
1:21pm

- 8.) Discussion and possible action regarding the following items on the General Managers report-
  - a. Report on installation of replacement water meters.
  - b. Report relating to Status of Trihalomethanes (TTHM) water quality compliance
  - c. Report on repair and maintenance of District water plants and lift stations
  - d. Report on Water, Wastewater and Road Repairs, Maintenance, and Improvement Projects
  - e. Employee Update
  - f. TWDB update
  - g. Auction Items update
- 9.) Discussion and possible action regarding potential water supply interconnect with Aqua Water Supply Corporation - Hightower
- 10.) Discussion and possible action regarding rental of meeting room space in Bastrop Convention Center for 2020 and 2021 Board and Annual Road meetings – Hightower
- 11.) Discussion and possible action regarding Office Building Renovation or Construction of New Building, including Potential Sale or Development of the District Land on which the building is located- Hightower
- 12.) Discussion and possible action regarding Commercial Wastewater Rates - Hightower
- 13.) Discussion and possible action regarding investment of District Funds– Hightower/Kier
- 14.) Discussion and possible action regarding 10-year Capital Plan committee meeting -- Hightower/Kier
- 15.) Discussion and possible action regarding existing contract for Information Technology (IT) Services and contract(s) for additional IT Services – Hightower
- 16.) Executive Session-
  - a. Pursuant to Section 551.071 of the Texas Open Meetings Act, the Board will consult with its attorney in Executive Session to seek legal opinion and advice regarding the contracts that are referenced in Agenda Item Nos. 15 and;
  - b. The Board may also discuss in Executive Session any other item referenced on this Agenda when authorized pursuant to the applicable section of Subchapter D, Chapter 551, Texas Government Code, of the Texas Open Meetings Act.

- 17.) Discussion and possible action regarding matters discussed in Executive Session.
- 18.) Discussion and possible action regarding the following matters related to the Road Committee –
  - a) Monthly meeting update
- 19.) Discussion and possible action on appointment of Unit 4 Representative on the Road Committee – O'Hanlon
- 20.) Board suggestions on future agenda items-
  - a. Establish advisory committee with representatives of the Property Owners Association and the District relating to future uses or disposition of reserve properties
  - b. Other future agenda items.
- 21.) Discussion and possible action regarding Release of Liens held by District on Real Property – Rodriguez
- 22.) Adjourn

  
Authorized Signature

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

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

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

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

Agenda

Item # 6

Consent

Agenda

Items

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

A regular meeting of the Board of Directors of Bastrop County Water Control and Improvement District #2 was held on Thursday, March 21, 2019, beginning at 6:30 p.m. at the Bastrop Convention Center, 1408 Chestnut Street, Bastrop, TX. 78602.

**Present BCWCID #2 Board Members:**

Mary Beth O'Hanlon, President  
Butch Carmack, Vice President  
Sam Kier, Treasurer  
Scott Ferguson, Secretary  
Karen Pinard, Director

**BCWCID #2 Staff/Other Professionals:**

Tony Corbett, Attorney  
Paul Hightower, General Manager  
Tyler Walsh, Operations Manager  
Alma Rodriguez, District Administrator

\*\*\*Please note the meeting was recorded but nothing was on the recording\*\*\*

- 1.) Call to Order and Establish a Quorum  
President O'Hanlon called the meeting to order at 6:30 p.m. A quorum of Board members was present.
- 2.) Pledge of Allegiance  
The Pledge was not recited due to the fact the flags were not setup.
- 3.) Texas State Flag
- 4.) Public Comments/Announcements (The Board respectfully requests that persons limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)  
None.
- 5.) Discussion and possible action regarding scheduling of future meeting dates:
  - a. Annual Public Road Meeting scheduled for Saturday, March 30, 2019 at 9:00 a.m.
  - b. Regular Board of Director's Meeting scheduled for Thursday, April 18, 2019 at 6:30 p.m.

President O'Hanlon announced the upcoming meeting dates and stated all future meetings will be held at the Bastrop Convention Center.
- 6.) CONSENT AGENDA: (*Consent Agenda items are generally routine. Unless removed by a member of the Board or General Manager, items listed on the consent agenda may be acted on together and without prior discussion.*)

- a. Approval of minutes from the February 21, 2019 Regular Meeting of the Board of Directors;
- b. Approval of monthly financial report for January 2019; and
- c. Approval of monthly financial report for February 2019.

**Motion: Sam Kier moved to approve the Consent Agenda Items. Director Kier stated there are some revenue issues on the road construction side that need to be fixed but the numbers are reasonable. Seconded: Karen Pinard. Vote: Four (4) in favor, motion carries.**

- 7.) Discussion and possible action regarding the following items on the General Managers report-

Paul Hightower reported on the following items:

- 7a. Installation of radio read water meters  
As of 3/1/2019 we have approximately 30 left for install. These are scheduled for major work due to curb stops or other parts needed, that makes it not an easy install.
- 7b. Status of TTHM compliance:  
We took the 3rd round of tests on March 11th. We are currently waiting for these results. The 2nd set that was initially thought to be bad, ended up being confirmed by the first set in showing that a minimum chlorination is getting the best results, without the need for a pre-chlorination or heavy aeration to strip the precursors. This 3rd set is to confirm the results so that we can move forward with a proposed plan.  
  
Mr. Hightower added the test results came back today and we may have to call for a Special meeting to discuss this issue.
- 7c. Update on district water plants and lift stations:  
No major projects or updates needed at this time.
- 7d. Update on fencing at the maintenance building:  
The project was completed on March 7th. It is a very solid structure and a very nice addition to the property. It has 2- double swing gate openings on the north and east sides, along with a double sliding gate assembly on the south side, which will be the main entrance. The address to the maintenance building has been changed to 120 Corporate Drive. Deliveries using the Park Drive address has always caused a lot of confusion with deliveries going to other places in the county.
- 7e. Overall FEMA update:  
Projects are 100% complete. The few larger projects are being planned out currently which require concrete and flow-able fill to be added.

7f. Water, wastewater, road repairs, maintenance & improvement projects update:  
No major updates at this time.

7g. Employee updates:

The person we hired for our senior road position, did not show up. The day he was due to arrive, I got an email saying that he accepted a position in the oil field. We have moved Cody into that position temporarily so that we could move forward with some much needed road repairs. We have received some good reports and many "thanks" from customers so far.

Matt Bumstead has left our employment for the 3rd and final time. He turned in his 2-week notice last month.

Both positions have been re-advertised.

7h. Inter-Connects with Local Water Suppliers:

Still a pending item. Aqua Water's engineering department is still working on this.

7i. Update from Unit 5, Lot 942:

We made a check into the property to make sure the District would be free & clear on any liens against this property. We made an offer on March 6th to the property owner. We received her paper work in the office on March 19th and are in the process of it all.

7j. Update from past liens and County Tax Sale:

We were notified earlier this month of the most recent county tax lien sale being upwards of a \$105k total that applied to our area. We received \$35,305 in proceeds from this sale.

7k. TWDB Update:

I have been working with TWDB trying to get reimbursed the \$36k from the mixer system project put in the McAllister Station last year. As of right now, we are not eligible to get reimbursed. SUEZ did not follow the proper procedures to obtain the US Steel compliance certification necessary for the project to be refunded. It qualifies on a state level, but the monies providing that fund, were federally mandated, so it falls under federal rules. Our TWDB rep is exploring other ways to see if we can qualify to get it reimbursed. Report on installation of replacement water meters.

Mr. Hightower also stated we have a new supplier for the E One Pumps. Russell Creamer who was the sales rep for EI<sup>2</sup> has taken over the sale of the E One Pumps. His company name is Hydro Services, Inc. The pumps that were purchased last year are secured with EI<sup>2</sup>. They will deliver pumps as needed.

- 8.) Discussion and possible action regarding Information Technology (IT) Services  
President O'Hanlon stated last month the Board voted to change the District IT Services to Systemverse but we learned that we entered into a perpetual renewable contract with our current provider and we missed our window of opportunity to rumination the contract therefore the contract renewed automatically for a year. The Board will be discussing this item in Executive Session.

After Executive Session the following motion was made.

**Motion: Karen Pinard moved to direct General Manager to contract for additional IT Services as requested. Seconded: Scott Ferguson. Vote: Four (4) in favor, motion carries.**

- 9.) Discussion and possible action regarding Office Building Renovation or Construction of New Building, including Potential Sale or Development of the District Land on which the building is located  
Paul Hightower stated President O'Hanlon, Director Pinard and himself went to look at new utility office in Fayette County and received quite a bit of information on the building.

This item will be discussed in Executive Session then the Board will come back to this item for more discussion.

President O'Hanlon stated there are a lot of decisions that need to be made so we can figure out how to proceed. We need to narrow our options.

After Executive Session the following motion was made.

**Motion: President O'Hanlon made a motion to eliminate the option of repairing the existing building due to the cost and the unknown factors. Seconded: Karen Pinard. Vote: Four (4) in favor, motion carries.**

**Motion: President O'Hanlon made a motion to direct the General Manager to pursue an architect to come up with a design for the new building. Seconded: Karen Pinard. Vote: Four (4) in favor, motion carries.**

- 10.) Discussion and possible action regarding Commercial Wastewater Rates  
Paul Hightower asked to Table this item until next month he is waiting on some additional information from PUC and TRWA.

**Motion: Karen Pinard moved to table Item # 10 until the April Board Meeting. Seconded: Sam Kier. Vote: Four (4) in favor, motion carries.**

- 11.) Discussion and possible action regarding investment of District Funds

Paul Hightower stated this item was discussed last month and Tony Corbett suggested that the District look into Tex Pool so in your packet is the information to sign for Tex Pool.

**Motion: Sam Kier moved to sign up for a Tex Pool account and put the reserve for the TWDB loan in that account. Seconded: Karen Pinard. Vote: Four (4) in favor, motion carries.**

- 12.) Discussion and possible action regarding approval of Interlocal Agreement with Bastrop County relating to 2019/2020 road improvement projects  
Paul Hightower stated this Interlocal Agreement will be for the 2019/2020 road improvement projects. Mr. Corbett has reviewed the agreement this agreement will also help the District with cost because we will be using the County for the bidding process.

**Motion: Sam Kier moved to accept the Interlocal Agreement with Bastrop County for the 2019/2020 road improvement projects. Seconded: Scott Ferguson. Vote: Four (4) in favor, motion carries.**

- 13.) Discussion and possible action regarding approval of Interlocal Agreement with Bastrop County relating to Ulupau Road Improvements  
Paul Hightower stated this interlocal agreement is for 3/10 of a mile on Ulupau from 3-lot road to Riverside Drive and this will complete that area and make that road safe. The District will be responsible for replacing the culverts, surveying and engineered plans.

**Motion: President O'Hanlon moved to accept the Interlocal Agreement with Bastrop County for the Ulupau Road Improvements. Seconded: Butch Carmack. Vote: Three (3) in favor, One (1) Opposed, Sam Kier recused himself from voting, motion carries.**

- 14.) Discussion and possible action regarding Reversal of Late Payments Fees and Interest on customer accounts  
Paul Hightower presented the request from Mohammad Hameed to waive late and lien fees since he did not receive his statement.

**Motion: Karen Pinard moved to deny the request from Mohammad Hameed to waive late and lien fees. Seconded: Butch Carmack. Vote: Four (4) in favor, motion carries.**

- 15.) Discussion and possible action regarding 10-year Capital Plan committee meeting  
Paul Hightower stated he met with Director Kier to discuss and prioritize and start strategizing a plan for long term items and how we can finance these items.

Director Kier stated this is a wish list and its about 9 million dollars over 10 years and he thinks we need to reach out to Chris Lane with SAMCO about financing options and grants and bring this back to the Board.

- 16.) Discussion and possible action to retain SamCo as financial consultants to work thru financing alternatives relating to item 15  
Director Kier stated this item goes along with what was discussed in Item 15.

**Motion: Sam Kier moved to retain Chris Lane with SamCo as the District's financial consultants to work thru financing alternatives relating to Item 15.**  
**Seconded: Karen Pianrd. Vote: Four (4) in favor, motion carries.**

- 17.) Executive Session-

- a. Pursuant to Section 551.071 of the Texas Open Meetings Act, the Board will consult with its attorney in Executive Session to seek legal opinion and advice regarding the roles, responsibilities and authority of individual members of the Board of Directors, including interactions with District staff and third parties relating to District business;
- b. The Board may also discuss in Executive Session any other item referenced on this Agenda when authorized pursuant to the applicable section of Subchapter D, Chapter 551, Texas Government Code, of the Texas Open Meetings Act.

President O'Hanlon announced at 7:39 p.m. that the Board will meet in Executive Session regarding the listed items in Agenda item #17.

- 18.) Discussion and possible action regarding matters discussed in Executive Session.

The Board Adjourned Executive Session at 8:40 p.m.

No Action or decisions were made in Executive Session.

President O'Hanlon stated they will go back to the items they put on hold for discussion for executive Session.

- 19.) Discussion and possible action regarding the following matters related to the Road Committee –

- a) Monthly meeting update; and
- b) Review Road Presentation

Director Ferguson stated The Road Committee met last Tuesday and it was a very positive and productive meeting. The road presentation has been updated and is available for your review. We still have an opening on the committee for a Unit 4 Representative.

- 20.) Board suggestions on future agenda items-
- a. Establish advisory committee with representatives of the Property Owners Association and the District relating to future uses or disposition of reserve properties
  - b. Other future agenda items.

No additional items were added.

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

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

- 22.) Adjourn

**Motion: Scott Ferguson moved to adjourn the meeting. Seconded: Sam Kier. Vote: Four (4) in favor, motion carries.**

MEETING ADJOURNED AT 8:56 P.M.

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Board Director

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Date

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

A public meeting and special meeting of the Board of Directors of Bastrop County Water Control and Improvement District #2 was held on Saturday, March 30, 2019, beginning at 9:00 a.m. at the Bastrop Convention Center, 1408 Chestnut Street, Bastrop, TX. 78602.

**Present BCWCID #2 Board Members:**

Mary Beth O' Hanlon, President  
Scott Ferguson, Secretary  
Sam Kier, Treasurer

**BCWCID #2 Staff/Other Professionals:**

Paul Hightower, General Manager  
Tyler Walsh, Operations Manager  
Alma Rodriguez, District Administrator

**Absent:**

Butch Carmack, Vice President  
Karen Pinard, Director

1.) Call meeting to Order

President O'Hanlon called the meeting to order at 9:00 a.m. A quorum of Board members was present.

2.) Pledge of Allegiance

President O'Hanlon led the Pledge of Allegiance.

3.) Texas State Pledge

President O'Hanlon led the Pledge of Allegiance to the Texas Flag.

4.) Introduction of the Board and Special Guests

President O'Hanlon introduced Trey Job, City of Bastrop Public Works Director, Mayor Connie Schroeder, Tim Sanders and Gene Kruppa with BEFCO Engineering.

5.) Update from Precinct 1

Commissioner Hamner was unable to attend the meeting.

6.) Update from City of Bastrop

Trey Job discussed the City's Pavement Condition Index and the Street Maintenance and Management Program. The City of Bastrop hired a company to do an assessment of the all the roads within the city limits. The service area is 54.6 miles of asphaltic concrete, 2.1 miles of portland cement concrete and 3.8 miles of gravel surface. Once, the information was collected, it was placed into a paver software that provided a numerical indications of the overall pavement condition. From the assessment the gravel surfaces were rated as poor to failed condition, portland concrete roads were 1.5 miles in excellent condition and .6 miles good condition and the asphalt roads were 12.9 miles excellent condition, 12.4 mile good condition, 10.38 miles fair condition, 2.3 miles in serious condition, 6.68 miles in very poor

condition, 7.2 miles in poor condition and .09 miles failed.

Mr. Job also discussed their preventive maintenance program and the benefits of crack sealing, pothole repairs and fog sealing.

Question: How many miles in Tahitian Village are within the city limits?

Answer: 3.8 miles in Tahitian Village which is a very small portion but those roads within the city limits are in pretty good shape.

Question: The entrance to Tahitian has had some repeated potholes in that area, what is the long term solution for maintaining that area, particularly south of Mauna Kea where the shoulder deteriorates and has the City down a traffic study regarding the influx of traffic from the egress road goes through Tahitian Village.

Answer: The City of Bastrop will be working with the District on that, it is due to a water leak. The drainage pipe will be repaired. The City of Bastrop will talk with Commissioner Hamner and Paul Hightower regarding the egress road.

Tyler Walsh also stated that is an aging infrastructure in that area the line has been repaired.

Question: Is there a possibility to get the ½ mile of Mauna Loa behind the hospital paved as an additional emergency exit.

Answer: That area is within the city limits but is not accepted as a city road. That portion of the road will have to be brought up to standards.

Question: Any plans to extend South Jackson street?

Answer: There are some pipeline issues there but there are plans for MLK which will extend to Technology Drive.

Question: TXDOT is planning access roads across the river and they are going to close down Lovers Lane and all the traffic will have to going out through Tahitian Drive, how are they going to do that?

Answer: When they are setting the bridge beams Lovers Lane will be closed for 3 nights at off peak hours starting around 9pm.

The Board thanked Trey for his presentation.

#### 7.) Presentation of 5 year Master Plan

Paul Hightower and Scott Ferguson presented the 5 year plan. (See Attached)

Scott Ferguson introduced all committee members, staff and stated there is still an opening for a Unit 4 Representative.

Paul Hightower stated there are maps around the room that are colored with the years

for road improvements and also stated moving forward we are making great progress.

Question: Will the slide show be available to the residents?

Answer: Yes, it will be on the website next week.

Question: Who is deciding the Ulupau egress road? Where and when was this decided? Are FEMA Projects completed?

Answer: The County. It is a County Project. There have been 2 meetings for public comment. You can contact the County. Yes, FEMA are 100% completed.

President O'Hanlon stated I know they are required to hold a series of meeting since they are going to be using Community Development Block Grant funds and this is one of several projects the County is using this grant on.

President O'Hanlon asked Jo Egitto is she had additional information and does not think a final decision has been made.

Jo Egitto stated she has purchased the plans of what the egress road would look like and the public comment section has recently closed. I sent in my comments and I got a letter accepting and acknowledging my comments and it is back under review. It is Community Development Block Grant, there is not going to be series of meetings about it but you can certainly contact your County Commissioner or Judge Pape's office. It is not definite yet.

President O' Hanlon encourage residents to reach out to the County Judge and Commissioner.

Question: What are the plans for Ulupau?

Answer: That will be done through an ILA with the County.

Question: When the movie film was out filming on Ulupau, the film crew stated they offered to repair the road and the County and District refused to let them repair the road and encouraged them to give them money instead.

Answer: The District is not aware of that. The movie crew did pay money to the District that went into a general fund.

President O'Hanlon stated residents raised a valid issue regarding Ulupau, the District will take that as an assignment to get those potholes repaired so we can move forward.

Question: If we were on the list last year and now we are not, why?

Answer: You may have just moved down a year due to home density.

Question: Ohana Court was supposed to be chip sealed last year and wasn't, where

are we on the list and also when they put base down last year the whole cul de sac was not cut?

Answer: Ohana will be chip sealed this year by the County. The cul de sac was done to County specs.

Question: My road was done last year and now a home builder has come in and messed up the road, is the home builder going to be responsible to repair?

Answer: No, we are working a plan to make home builders responsible.

Comment: We have owned this property for 30 years and I am very happy to give you my money so you can drive to your house.

Comment: Hekili Drive does not go all the way through so if emergency vehicles tried to get to his mother in laws house they will have to go all the way around which will waste time.

Paul Hightower ending the presentation asking everyone to get involved and encourage everyone to contact the District if there is an issue that they see.

Mr. Hightower thanked the Board, Road Committee and all staff.

8.) Update from consulting engineer

Tim Sanders stated BEFCO Engineering has started the survey work, design plan will be available in May and construction to start in the fall.

Gene Kruppa stated he just want to say that in the early 90's when the plan was developed all the road have to connect with an existing paved road, the District is going back to building roads in the fall and winter and paving in the spring and he thanked the City and the County for working with the District.

9.) Public Forum and Comment (the board respectfully requests you limit your comments and/or questions to three (3) minutes)

None

10.) Review and possible action regarding revisions of the 5 year plan Master Road Plan

**Motion: Scott Ferguson moved to accept the 5 year Master Road Plan as presented.**

**Seconded: Sam Kier. Vote: Three (3) in favor, motion carries.**

11.) Adjournment

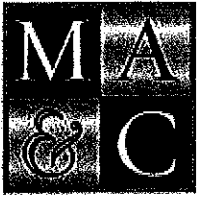
**Motion: Sam Kier moved to adjourn. Seconded: Scott Ferguson. Vote: Three (3) in favor, motion carries.**

MEETING ADJOURNED AT 11:05 A.M.

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Board Director

Date



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

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

**Bookkeeper's Report**

March 31, 2019

Bastrop WCID No 2 - Water/Wastewater  
**Cash Flow Report - Operating Water Account**  
As of March 31, 2019

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 03/01/2019</b>				<b>\$264,626.54</b>
<b>Receipts</b>				
	Payment from Standby Fund		389.00	
	Payment from Road Fund		629.90	
	Payment from Road Fund		19,375.59	
	Interest Earned on Checking		33.71	
	CD Interest		1,560.05	
	Refund from Legacy Ford		169.25	
	Accounts Receivable-W		204,496.11	
	Accounts Receivable - Pump/TWDB Reserve		12,793.17	
<b>Total Receipts</b>				<b>239,446.78</b>
<b>Disbursements</b>				
22433	Woolery Custom Fence Co	Building - Fencing	(33,875.00)	
22434	Alma Rodriguez.	Mileage	(90.48)	
22435	Ameniflex Business Solutions	FSA Purchases	(4.37)	
22436	Bastrop WCID No 2	Petty Cash Replenish	(107.95)	
22437	BlueCross BlueShield of Texas	Insurance	(15,046.33)	
22438	Card Service Center	Credit Card Expense	(2,757.46)	
22439	Central Texas Regional Mobility Authority	Toll	(3.64)	
22440	Dental Select	Dental Insurance	(353.70)	
22441	Elliott Electric Supply Corp	Supplies	(764.17)	
22442	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(1,235.10)	
22443	Jonathan Moerbe & Kristianna Switzer	Customer Deposit Refund	(3.15)	
22444	Lowe's Business Account	Materials	(2,191.57)	
22445	McCoy's Building Supply Corp	Materials	(62.90)	
22446	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(7,056.15)	
22447	Texas Water Utilities Association	Training / Membership	(310.00)	
22448	Time Warner Cable	Internet	(156.38)	
22449	Tractor Supply Co	Materials	(129.99)	
22450	USABluebook	Materials & Maintenance	(229.70)	
22451	Xerox Corporation	Office Leased Equipment	(397.20)	
22452	Ameniflex Business Solutions	FSA Purchases	(50.00)	
22453	Ameniflex Business Solutions.	Insurance FSA Fees	(78.00)	
22454	AT&T	Telephone Expense - Lift Station	(122.74)	
22455	AT&T Mobility	Telephone Expense	(139.84)	
22456	Bastrop County Auditor's Office	VOID: Communication/Radios	0.00	
22457	Central Texas Regional Mobility Authority	Toll	(9.52)	
22458	Coeus Networks	Computer Tech	(1,092.50)	
22459	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
22460	Imperative Information Group, Inc.	Pre-Employment Screening	(145.00)	
22461	La Grange NAPA	Maintenance	(1,111.24)	
22462	Matrix Imaging Solutions (C)	Printing	(334.56)	
22463	Quill Corporation	Office Supplies	(178.40)	
22464	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
22465	Wex Bank	Fuel	(1,045.73)	
22466	WJC Constructors, LLC	Culverts	(32,350.00)	
22467	Ameniflex Business Solutions	FSA Purchases	(40.89)	
22468	Aqua Water Supply Corporation	Water Samples	(125.00)	
22469	Bastrop Copier	Office Supplies	(19.00)	
22470	Bastrop County Auditor's Office	Communication/Radios	(586.80)	
22471	Bastrop County Clerk	Filing Fee - WW Escrow Account	(400.00)	

Bastrop WCID No 2 - Water/Wastewater  
**Cash Flow Report - Operating Water Account**  
As of March 31, 2019

Num	Name	Memo	Amount	Balance
<b>Disbursements</b>				
22472	Cintas Corporation #86	Uniforms	(1,070.72)	
22473	Coeus Networks	Computer Tech	(2,400.00)	
22474	DPC Industries, Inc.	Chemicals	(757.95)	
22475	Elliott Electric Supply Corp	Repair & Maintenance	(90.48)	
22476	Ferguson Enterprises, Inc. #1105	Maintenance	(1,149.70)	
22477	Hydraulic House Inc	Equipment Repair	(146.10)	
22478	Hydro Source Services, Inc.	Materials	(6,342.18)	
22479	Johnson Lab & Supply Inc.	Materials & Maintenance	(364.47)	
22480	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
22481	McLean & Howard, LLP	Legal Fees	(4,475.00)	
22482	Nortex Modlar Leasing & Construction	Office Rental	(1,494.00)	
22483	State Farm Fire and Casualty Company	Insurance - Surety Bond	(175.00)	
22484	Unum Life Insurance Company	Insurance Premium	(467.66)	
22485	Waste Connections	Garbage	(79.93)	
22486	Jai Ho Corp	Customer Deposit Refund	(100.67)	
22487	Daniel & Megan Michalik	Customer Deposit Refund	(161.74)	
22488	Frederick & Sylvia Horton	Customer Deposit Refund	(18.06)	
22489	Martin Barber	Customer Deposit Refund	(142.82)	
22490	Brandon Tuerck	Customer Deposit Refund	(76.00)	
22491	Chad & Leslie W Friemel	Customer Deposit Refund	(42.49)	
22492	Brandon Strambler & Sonya Miranda	Customer Deposit Refund	(200.00)	
22493	Bastrop Signs	Sign	(12.00)	
22494	Bastrop WCID No 2 - W/W	WasteWater Service	(131.08)	
22495	Bastrop WCID No 2 - Water	Purchase Water Expense	(270.67)	
22496	BB Printing	Office Supplies	(258.12)	
22497	Deen's Construction, Inc.	Repair & Maintenance Water Well	(625.00)	
22498	Dental Select	Dental Insurance	(321.10)	
22499	DSHS Central Lab MC2004	Lab Fees	(1,114.40)	
22500	Esquivel Enterprise	Cleaning	(400.00)	
22501	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(3,004.68)	
22502	Fluid Meter Service, Corp	Maintenance	(11,180.00)	
22503	Frontier Communications	Answering Service	(68.67)	
22504	Humana	Insurance Premium	(98.91)	
22505	Lower Colorado River Authority	Lab Fees	(375.00)	
22506	Neopost USA Inc.	Office Equipment Lease	(413.21)	
22507	Nortex Modlar Leasing & Construction	Office Rental	(1,494.00)	
22508	Professional Image Communications	Answering Service	(190.00)	
22509	Texas Municipal League	Misc Office	(300.00)	
22510	The Bastrop Advertiser	Due & Subscriptions	(70.52)	
22511	Time Warner Cable	Telephone/Internet	(100.51)	
22512	USABluebook	Materials & Maintenance	(535.96)	
22513	Walmart Community/SYNCB	Office Supplies	(37.97)	
22514	We Rent It	Field Equipment Rental	(2,386.04)	
EFT	Bluebonnet Electric Coop	Utility	(3,850.33)	
EFT	City of Bastrop	Purchase Sewer Service	(9,286.25)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(5,735.75)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(1,631.69)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Items	(372.88)	

Bastrop WCID No 2 - Water/Wastewater  
**Cash Flow Report - Operating Water Account**  
As of March 31, 2019

Num	Name	Memo	Amount	Balance
<b>Disbursements</b>				
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 02/27/19-02/26/19	(17,751.70)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 03/13/19-03/26/19	(17,283.77)	
PAYROLL	Alliance Payroll	Payroll Fees	(183.80)	
PAYROLL	United States Treasury	Payroll Liabilites	(10,488.55)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - February	(30,837.22)	
RCT/TRN	Bastrop WCID No 2	Transfer to Water Reserve Savings - February	(5,441.86)	
<b>Total Disbursements</b>				<u>(251,771.88)</u>
<b>BALANCE AS OF 03/31/2019</b>				<u><u>\$252,301.44</u></u>

Bastrop WCID No 2 - Water/Wastewater  
**Cash Flow Report - TWDB WW Account**  
 As of March 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2019				\$572.00
<b>Receipts</b>				
	No Receipts Activity		0.00	
<b>Total Receipts</b>				0.00
<b>Disbursements</b>				
	No Disbursements Activity		0.00	
<b>Total Disbursements</b>				0.00
BALANCE AS OF 03/31/2019				\$572.00

Bastrop WCID No 2 - Standby  
**Cash Flow Report - Standby Operating Account**  
 As of March 31, 2019

Num	Name	Memo	Amount	Balance
<b>BALANCE AS OF 03/01/2019</b>				<b>\$132,243.57</b>
<b>Receipts</b>				
	Accounts Receivable		<u>3,169.50</u>	
<b>Total Receipts</b>				3,169.50
<b>Disbursements</b>				
3931	Independence Title Company	Acquire Lot for Drainage	(175.00)	
3932	Bastrop WCID No 2 Water	AP & Allocation	(389.00)	
3933	Joelle Lively	Drainage Lot 942, Blcok 14, Unit 5	<u>(2,959.83)</u>	
<b>Total Disbursements</b>				<u>(3,523.83)</u>
<b>BALANCE AS OF 03/31/2019</b>				<b><u><u>\$131,889.24</u></u></b>

Bastrop WCID No 2 - Roads  
**Cash Flow Report - Road Const Operating Account**  
 As of March 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2019				\$205,455.48
<b>Receipts</b>				
	Accounts Receivable		168,919.39	
<b>Total Receipts</b>				168,919.39
<b>Disbursements</b>				
5027	FedEx	Postage	(122.08)	
5028	Matrix Printing Solutions	Postage	(2,754.38)	
5029	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 02-02-0179(R34780) Larry Moore	(476.10)	
5030	Waller County Asphalt	Materials	(2,711.42)	
5031	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 01-09-1222(R25296) Ben Reeves	(173.10)	
5032	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 01-19-0542/0543(R31608) Bruce & Fe	(114.26)	
5033	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 05-06-0523(R37774) Melvin I Kincheo	(166.14)	
5034	Bastrop WCID No 2 Water	AP & Allocations	(20,005.49)	
5035	Carlton Industries, LP	Safety Supplies	(638.64)	
5036	Mary H Kelly	Customer Refund - R36750 Unit 05 Blk 05 Lots 03	(180.00)	
5037	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 04-14-0882(R31187) Melissa A Brooks	(223.76)	
5038	Austin American Stateman	Public Notice - Job Posting	(275.00)	
5039	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 04-01-0021(R35909) James Builta	(488.70)	
5040	Waller County Asphalt	Materials	(5,405.47)	
5041	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 02-02-0103(R34172) Fritz B Scheffel Jr	(403.20)	
5042	McCreary, Veselka, Bragg & Allen PC	Legal Fees - March 2019 Sheriff Sale	(5,295.81)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(783.87)	
<b>Total Disbursements</b>				(40,217.42)
BALANCE AS OF 03/31/2019				\$334,157.45

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of March 31, 2019

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Fund: Water/Wastewater</b>					
<b>Certificates of Deposit</b>					
TEXAS CAPITAL BANK (XXXX0326)	11/05/2018	04/03/2019	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
BUSINESS BANK OF TX, NA (XXXX425)	03/05/2019	09/01/2019	2.50 %	150,000.00	Water
<b>Money Market Funds</b>					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		1.20 %	628,870.40	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	40,085.89	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	596,072.82	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	70,993.81	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	131,925.09	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	137,586.94	Water Cap Improv
<b>Checking Account(s)</b>					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	252,301.44	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
<b>Totals for Water/Wastewater Fund:</b>				<b>\$2,761,461.60</b>	
<b>Fund: Standby</b>					
<b>Checking Account(s)</b>					
ROSCOE STATE BANK (XXXX2687)			0.10 %	131,889.24	Standby Operating
<b>Totals for Standby Fund:</b>				<b>\$131,889.24</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 %	334,157.45	Road Const Operating
<b>Totals for Roads Fund:</b>				<b>\$334,339.14</b>	
<b>Grand total for Bastrop County Water Control &amp; Improvement District No. 2:</b>				<b>\$3,227,689.98</b>	

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

March 2019

	Mar 19	Budget	Jan - Mar 19	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Water-Revenue</b>					
14110 · TV Water Sales	87,843	108,333	291,272	325,000	1,300,000
14115 · Water Late Charge Income	2,545	2,083	6,811	6,250	25,000
14120 · TV Tap Fees	16,800	13,333	43,250	40,000	160,000
14125 · Capital Reserve Fee	5,246	0	15,694	0	0
14130 · Water Line Bore	2,200	2,333	5,050	7,000	28,000
14140 · Backflow Inspections	525	417	1,050	1,250	5,000
14145 · Returned Check Fee	0	17	0	50	200
14148 · Pools	55	23	105	69	275
14150 · Maps Sold	12	21	74	63	250
14155 · Office Rents	275	275	825	825	3,300
14160 · Other Income-W	539	1,000	1,853	3,000	180,000
14170 · Reconnect Fee	2,200	833	4,750	2,500	10,000
14175 · Interest-W	1,681	292	3,405	875	3,500
14180 · Copies & Faxes	3	4	5	12	50
14190 · Irrigation Systems	0	25	0	75	300
<b>Total Water-Revenue</b>	<b>119,923</b>	<b>128,990</b>	<b>374,144</b>	<b>386,969</b>	<b>1,715,875</b>
<b>Total Income</b>	<b>119,923</b>	<b>128,990</b>	<b>374,144</b>	<b>386,969</b>	<b>1,715,875</b>
<b>Expense</b>					
<b>Water-Expense</b>					
16100 · Payroll	43,266	56,500	143,549	169,500	678,000
16100a · Salaries	759	1,500	2,596	4,500	18,000
16100b · Over Time	0	208	506	625	2,500
16100c · Double Time	0	2,083	11,289	6,250	25,000
16100e · Holiday	1,076	2,083	3,175	6,250	25,000
16100f · Annual Leave	768	833	1,524	2,500	10,000
16100g · Sick	0	292	773	875	3,500
16100h · Personal Time	3,408	6,333	13,788	19,000	76,000
16100k · FICA	0	0	0	0	0
16100l · 401K	3,426	4,500	8,786	13,500	54,000
16100m · Retirement-Life	0	167	0	500	2,000
16100n · SUTA	0	917	0	2,750	11,000
16100o · Longevity Pay	21	83	502	250	1,000
16100p · FUTA	328	417	1,151	1,250	5,000
16100q · On Call Pay					
<b>Total 16100 · Payroll</b>	<b>53,052</b>	<b>75,917</b>	<b>187,640</b>	<b>227,750</b>	<b>911,000</b>
16110 · Health Insurance					
16110a · Insurance-Medical	10,925	12,917	38,922	38,750	155,000
16110b · Insurance-Dental	335	333	1,318	1,000	4,000
16110c · Insurance-Vision	75	133	251	400	1,600
16110d · HSA	0	125	0	375	1,500
16110e · Insurance-Life	504	500	1,478	1,500	6,000
<b>Total 16110 · Health Insurance</b>	<b>11,838</b>	<b>14,008</b>	<b>41,970</b>	<b>42,025</b>	<b>168,100</b>
16115 · Contracted Interim GM	1,658	0	3,783	0	0
		9			

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

March 2019

	Mar 19	Budget	Jan - Mar 19	YTD Budget	Annual Budget
16117 · Payroll Service Fee	184	258	888	775	3,100
16118 · Hand Tools	109	417	109	1,250	5,000
16120 · Wellness Program	0	83	0	250	1,000
16121 · Uniforms-W	0	583	1,557	1,750	7,000
16122 · Mileage	194	667	515	2,000	8,000
16123 · Vehicle Usage	0	333	0	1,000	4,000
16124 · Admin Allocations	(15,584)	(7,333)	(38,061)	(22,000)	(88,000)
16125 · PPE Allocations	(6,468)	(13,883)	(23,059)	(41,650)	(166,600)
16125a · EOM Salary Reimburs from WW	(9,240)	(13,317)	(32,941)	(39,950)	(159,800)
16126 · Answering Service	190	208	570	625	2,500
16127 · Repairs-Contracted-W	0	125	0	375	1,500
16128 · Maint Agreement-Hand Held	0	208	0	625	2,500
16128a · Contracted Taps - Water	0	583	0	1,750	7,000
16129 · Maint Agreement-Incode-W	0	1,083	796	3,250	13,000
16130 · Office Equip Lease	865	1,250	3,386	3,750	15,000
16131 · Pest Control	0	25	79	75	300
16133a · Security Agreement	0	25	1,954	75	300
16134 · Cleaning-Office	200	0	400	0	0
16135 · Garbage	80	83	240	250	1,000
16136 · Cleaning-Maint Building	200	250	800	750	3,000
16138 · Chemicals-Chlorine	0	1,333	1,851	4,000	16,000
16138a · Contract Labor	0	417	0	1,250	5,000
16139 · Field Equip Rental-W	0	833	0	2,500	10,000
16140 · Fuel-W	978	1,000	2,140	3,000	12,000
16141 · Repairs & Maint-W	0	1,500	0	4,500	18,000
16142 · Materials-W	3,201	5,417	7,178	16,250	65,000
16144 · Safety Supplies-W	83	333	259	1,000	4,000
16145 · Damage Claims	0	2,083	0	6,250	25,000
16146 · Water Samples	125	1,000	2,456	3,000	12,000
16147 · Repairs & Maint-Water Well	698	2,083	2,755	6,250	25,000
16149 · Computer-W	3,744	2,083	12,826	6,250	25,000
16150 · Depreciation-W	16,764	16,833	50,292	50,500	202,000
16151 · Dues & Subscriptions	120	67	180	200	800
16152 · Election Costs	0	250	0	750	3,000
16153 · Fax	0	8	0	25	100
16154 · Late Fees-W	0	125	115	375	1,500
16155 · Internet	101	167	201	500	2,000
16156 · Printing-W	372	833	2,166	2,500	10,000
16156a · Janitorial Supplies	0	17	0	50	200
16157 · Office Supplies-W	432	417	3,470	1,250	5,000
16158 · Misc-W	124	5,667	563	17,000	68,000
16159 · Medical-W	0	42	0	125	500
16160 · Misc Office-W	1,805	208	14,970	625	2,500
16161 · Pre-Employment Screening	0	42	696	125	500
16163 · Postage	2	1,250	3,626	3,750	15,000
16164 · Public Notice	0	250	0	750	3,000
16165 · Telephone-W	517	833	1,706	2,500	10,000
16166 · License-W	0	208	0	625	2,500
16166a · Advertising	0	42	0	125	500
16167 · Bank Fees-W	30	42	105	125	500
16169 · TCEQ Fees-W	0	667	0	2,000	8,000

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

March 2019

	Mar 19	Budget	Jan - Mar 19	YTD Budget	Annual Budget
16171 · CC Fees	1,632	2,500	4,962	7,500	30,000
16172 · Interest Bonds-W	2,517	2,375	6,951	7,125	28,500
16174 · Accounting-W	1,359	1,458	4,932	4,375	17,500
16175 · Appraiser	0	125	0	375	1,500
16176 · Audit-W	0	833	0	2,500	10,000
16177 · Engineering-W	0	3,750	12,000	11,250	45,000
16178 · Legal-W	0	2,500	3,650	7,500	30,000
16179 · Insurance-W	0	458	0	1,375	5,500
16179a · Insurance-Property-W	0	142	0	425	1,700
16179b · Insurance-Vehicles-W	0	17	0	50	200
16179c · Insurance-Misc-W	0	42	0	125	500
16179d · Insurance-E&O-W	0	75	0	225	900
16179e · Insurance-Liability-W	0	25	0	75	300
16179f · Insurance-Bonding	132	417	1,809	1,250	5,000
16179g · Insurance-FSA	0	333	215	1,000	4,000
16179h · Insurance-WC-W	0	458	0	1,375	5,500
16179i · Insurance- Wells	0	0	0	0	0
<b>Total 16179 · Insurance-W</b>	<b>132</b>	<b>1,967</b>	<b>2,024</b>	<b>5,900</b>	<b>23,600</b>
16180 · Repairs-Bldg-W	0	2,083	1,380	6,250	25,000
16181 · Repairs-Equip-W	22	417	642	1,250	5,000
16182 · Repairs-Vehicles-W	15	500	3,701	1,500	6,000
16182a · Yard Maintenance-Mowing	1,044	1,250	3,132	3,750	15,000
16183 · Travel	0	0	0	0	0
16183a · Travel-Air	337	42	337	125	500
16183b · Travel-Lodging	0	333	0	1,000	4,000
16183c · Travel-Meals	65	83	731	250	1,000
16183d · Travel-Rental Car	0	21	0	63	250
<b>Total 16183 · Travel</b>	<b>402</b>	<b>479</b>	<b>1,067</b>	<b>1,438</b>	<b>5,750</b>
16184 · Training-W	1,155	417	2,588	1,250	5,000
16185 · Electricity	0	167	314	500	2,000
16185a · Electricity-Maint Bldg	0	583	896	1,750	7,000
16185b · Electricity-Office Bldg	0	3,750	6,420	11,250	45,000
16185c · Electricity-Wells	0	42	0	125	500
16185d · Electricity-WW Lift Station	0	0	0	0	0
<b>Total 16185 · Electricity</b>	<b>0</b>	<b>4,542</b>	<b>7,630</b>	<b>13,625</b>	<b>54,500</b>
16186 · Water-Maint Bldg	0	142	275	425	1,700
16187 · Water-Office Bldg	0	158	1,339	475	1,900
16188 · Computer Supplies	0	833	236	2,500	10,000
16189 · Labor-Service Lines & Tap-W	750	2,083	750	6,250	25,000
16196 · Permits	0	100	0	500	1,200
16197 · Small Equipment Purchases	0	333	0	1,000	4,000
16199 · Communication/Radios	587	0	1,010	0	0
<b>Total Water-Expense</b>	<b>75,790</b>	<b>136,471</b>	<b>316,448</b>	<b>409,413</b>	<b>1,637,650</b>
<b>Total Expense</b>	<b>75,790</b>	<b>136,471</b>	<b>316,448</b>	<b>409,413</b>	<b>1,637,650</b>

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

March 2019

	Mar 19	Budget	Jan - Mar 19	YTD Budget	Annual Budget
Net Ordinary Income	44,133	(7,481)	57,695	(22,444)	78,225
Other Income/Expense					
Other Income	0	26,090	0	78,269	313,075
14000 · Assigned Surplus	0	26,090	0	78,269	313,075
Total Other Income					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	6,667	27,682	20,000	80,000
17101 · Equipment-W	0	8,333	0	25,000	100,000
17102 · Meters-W	14,848	833	22,078	2,500	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	5,000	20,000
17104 · Software-W	0	2,083	10,920	6,250	25,000
17106 · Line Extension-W	0	6,250	0	18,750	75,000
17107 · Buildings-W	0	0	33,875	20,000	20,000
17108 · Water Line Improvements-W	0	2,500	0	7,500	30,000
17109 · Capital Outlay Culverts-W	0	2,500	5,400	7,500	30,000
17121 · Water Well Cap Improv-W	0	108	0	325	1,300
Total Capital Outlay-W	14,848	30,942	99,954	112,825	391,300
Total Other Expense	14,848	30,942	99,954	112,825	391,300
Net Other Income	(14,848)	(4,852)	(99,954)	(94,556)	(78,225)
Net Income	29,286	(12,333)	(42,259)	(57,000)	0

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

	Mar 19	Budget	Jan - Mar 19	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Wastewater-Revenue</b>					
14215 - WW Fees	60,464	60,892	180,419	182,675	730,700
14220 - WW Bore	550	583	1,650	1,750	7,000
14225 - WW Tap Fees	25,124	20,167	50,489	60,500	242,000
14230 - Pump Maintenance	530	500	1,588	1,500	6,000
14235 - Debt Service Reserve Fee	7,869	12,750	23,541	38,250	153,000
14275 - Interest-WW Reserve	11	25	38	75	300
14276 - Interest-WW	1,256	667	3,905	2,000	8,000
14280 - Other Income-WW	0	0	20	0	0
<b>Total Wastewater-Revenue</b>	<b>95,802</b>	<b>95,583</b>	<b>261,650</b>	<b>286,750</b>	<b>1,147,000</b>
<b>Total Income</b>	<b>95,802</b>	<b>95,583</b>	<b>261,650</b>	<b>286,750</b>	<b>1,147,000</b>
<b>Expense</b>					
<b>Wastewater-Expense</b>					
16221 - Uniforms-WW	0	583	1,397	1,750	7,000
16222 - W/W Salary Allocations	9,240	13,317	32,941	39,950	159,800
16229 - Maint Agreement-Incode-WW	0	333	0	1,000	4,000
16233 - Lift Station Admin Service Fee	0	146	0	438	1,750
16239 - Field Equip Rental-WW	2,386	833	2,386	2,500	10,000
16240 - Fuel-WW	840	875	1,892	2,625	10,500
16241 - Repairs & Maint-WW	0	1,333	0	4,000	16,000
16242 - Materials-WW	4,403	2,917	12,896	8,750	35,000
16243 - Meter Testing-WW	0	19	0	56	225
16244 - Safety Supplies-WW	0	250	0	750	3,000
16247 - Repairs & Maint-Lift Stat-WW	0	833	0	2,500	10,000
16248 - Grinder Pump Repair-WW	2,383	1,667	10,411	5,000	20,000
16250 - Depreciation-WW	37,347	40,000	112,042	120,000	480,000
16251 - Tools	19	292	19	875	3,500
16257 - Office Supplies-WW	0	17	0	50	200
16258 - Misc-WW	0	50	0	150	600
16259 - Medical-WW	0	25	0	75	300
16260 - Op & Maint-City of Bastrop-WW	9,286	17,500	47,061	52,500	210,000
16265 - Telephone-WW	0	83	0	250	1,000
16266 - License-WW	0	50	0	150	600
16268 - Filing Fees-WW	0	33	400	100	400
16269 - TCEQ Fees-WW	0	267	0	800	3,200
16272 - Interest Bonds-WW	13,129	13,458	39,387	40,375	161,500
16274 - Accounting-WW	1,208	1,458	4,384	4,375	17,500
16276 - Audit-WW	0	833	0	2,500	10,000
16277 - Engineering-WW	0	833	0	2,500	10,000
16278 - Legal- WW	0	83	0	250	1,000
16279 - Insurance-WW	0	83	0	250	1,000

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

	Mar 19	Budget	Jan - Mar 19	YTD Budget	Annual Budget
16279a · Insurance-Property-WW	0	250	0	750	3,000
16279b · Insurance-Vehicles-WW	0	150	0	450	1,800
16279c · Insurance-Misc-WW	0	42	0	125	500
16279d · Insurance-E&O-WW	0	42	0	125	500
16279e · Insurance-Liability-WW	0	75	0	225	900
16279h · Insurance-WC-WW	0	417	215	1,250	5,000
<b>Total 16279 · Insurance-WW</b>	<b>0</b>	<b>975</b>	<b>215</b>	<b>2,925</b>	<b>11,700</b>
16280 · Repairs-Bldg WW	0	0	1,126	0	0
16281 · Repairs-Equip-WW	0	417	0	1,250	5,000
16282 · Repairs-Vehicles-WW	0	333	514	1,000	4,000
16283 · Yard Maintenance-Mowing	0	208	0	625	2,500
16284 · Training-WW	0	83	0	250	1,000
16285 · Electricity-Lift Stations	0	417	710	1,250	5,000
16286 · Water-Lift Stations	0	1,000	267	3,000	12,000
16289 · Labor-Service Lines & Tap-WW	0	167	0	500	2,000
16294 · Travel - Lodging	0	42	0	125	500
16295 · Travel - Meals	0	17	0	50	200
16296 · Travel - Rental Car	0	17	0	50	200
16297 · Small Equipment Purchaes-WW	0	83	0	250	1,000
<b>Total Wastewater-Expense</b>	<b>80,242</b>	<b>101,848</b>	<b>268,047</b>	<b>305,544</b>	<b>1,222,175</b>
<b>Total Expense</b>	<b>80,242</b>	<b>101,848</b>	<b>268,047</b>	<b>305,544</b>	<b>1,222,175</b>
Net Ordinary Income	15,561	(6,265)	(6,597)	(18,794)	(75,175)
Other Income/Expense					
Other Income	0	13,598	0	40,794	163,175
14002 · Assigned Surplus - WW	0	13,598	0	40,794	163,175
<b>Total Other Income</b>	<b>0</b>	<b>13,598</b>	<b>0</b>	<b>40,794</b>	<b>163,175</b>
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	0	3,333	0	10,000	40,000
17201 · Equipment-WW	0	250	0	750	3,000
17208 · Wastewater Improv-WW	0	2,083	0	6,250	25,000
17209 · Wastewater Plant-WW	0	1,667	0	5,000	20,000
<b>Total Capital Outlay-WW</b>	<b>0</b>	<b>7,333</b>	<b>0</b>	<b>22,000</b>	<b>88,000</b>
<b>Total Other Expense</b>	<b>0</b>	<b>7,333</b>	<b>0</b>	<b>22,000</b>	<b>88,000</b>
Net Other Income	0	6,265	0	18,794	75,175

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

March 2019

	Mar 19	Budget	Jan - Mar 19	YTD Budget	Annual Budget
Net Income	15,561	0	(6,397)	(0)	0

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

	Mar 19	Budget	Jan - Mar 19	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Road Construction-Revenue</b>					
34210 · Assessments	150,165	102,833	372,699	308,500	1,234,000
34215 · Assessments-Prior to 97	1,741	833	1,856	2,500	10,000
34220 · Late Fee	5,566	2,083	11,443	6,250	25,000
34225 · Late Fee- Prior	180	100	180	300	1,200
34235 · Lien Fees	5,296	2,083	12,771	6,250	25,000
34240 · Deed Admin Fee	0	100	0	300	1,200
34245 · Returned Check Fee	640	0	1,440	0	0
34250 · Filing Fees	103	250	1,604	750	3,000
34255 · Driveway	0	150	0	450	1,800
34265 · Attorney Fees	5,856	2,083	11,411	6,250	25,000
34270 · Allocation to Maintenance Fund	(25,667)	(25,667)	(77,000)	(77,000)	(308,000)
34275 · Interest-RC	0	83	0	250	1,000
<b>Total Road Construction-Revenue</b>	<b>143,880</b>	<b>84,933</b>	<b>336,403</b>	<b>254,800</b>	<b>1,019,200</b>
<b>Total Income</b>	<b>143,880</b>	<b>84,933</b>	<b>336,403</b>	<b>254,800</b>	<b>1,019,200</b>
<b>Expense</b>					
<b>Road Construction-Expense</b>					
36210 · Salary Allocations from Water	6,468	9,592	23,059	28,775	115,100
36224 · Admin Allocations from Water-RC	14,935	7,333	37,230	22,000	88,000
36229 · Maint Agreement-Incode-RC	0	625	0	1,875	7,500
36239 · Field Equip Rental	0	125	174	375	1,500
36241 · Repair & Maint-RC	0	42	0	125	500
36245 · Damage Claims	0	4	0	12	50
36258 · Misc	0	417	40	1,250	5,000
36263 · Postage	1	500	3,878	1,500	6,000
36268 · Filing Fees	0	417	0	1,250	5,000
36270 · Bad Debt	0	3,750	0	11,250	45,000
36271 · CC Fees	784	500	3,761	1,500	6,000
36272 · Attorney Fees (County)	7,372	250	10,138	750	3,000
36274 · Accounting	831	917	3,014	2,750	11,000
36276 · Audit-RC	0	0	0	0	10,000
36277 · Engineering-RC	0	6,250	1,140	18,750	75,000
36278 · Legal-RC	0	2,500	2,025	7,500	30,000
36280 · Other Professional Fees	0	83	0	250	1,000
36294 · Road Fees Written Off	0	2,083	593	6,250	25,000
36295 · Lien Fees Written Off	0	500	0	1,500	6,000

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

	Mar 19	Budget	Jan - Mar 19	YTD Budget	Annual Budget
36296 - Road Late Fees Written Off	0	583	0	1,750	7,000
36297 - Road Prior Written Off	0	1,417	0	4,250	17,000
36298 - Attorney Fees Written Off	0	1,250	0	3,750	15,000
<b>Total Road Construction-Expense</b>	<b>30,390</b>	<b>39,138</b>	<b>85,051</b>	<b>117,412</b>	<b>479,650</b>
<b>Total Expense</b>	<b>30,390</b>	<b>39,138</b>	<b>85,051</b>	<b>117,412</b>	<b>479,650</b>
<b>Net Ordinary Income</b>	<b>113,490</b>	<b>45,796</b>	<b>251,352</b>	<b>137,388</b>	<b>539,550</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>	0	1,621	0	4,863	19,450
34285 - Assigned Surplus - RC	0	1,621	0	4,863	19,450
<b>Total Other Income</b>	<b>0</b>	<b>1,621</b>	<b>0</b>	<b>4,863</b>	<b>19,450</b>
<b>Other Expense</b>					
<b>Road Construction-Capital</b>					
37285 - Capital Outlay-RC	0	46,583	5,057	139,750	559,000
<b>Total Road Construction-Capital</b>	<b>0</b>	<b>46,583</b>	<b>5,057</b>	<b>139,750</b>	<b>559,000</b>
<b>Total Other Expense</b>	<b>0</b>	<b>46,583</b>	<b>5,057</b>	<b>139,750</b>	<b>559,000</b>
<b>Net Other Income</b>	<b>0</b>	<b>(44,963)</b>	<b>(5,057)</b>	<b>(134,888)</b>	<b>(539,550)</b>
<b>Net Income</b>	<b>113,490</b>	<b>833</b>	<b>246,295</b>	<b>2,500</b>	<b>0</b>

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

	Mar 19	Budget	Jan - Mar 19	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Road Maintenance-Revenue					
34110 · Donations	0	0	10,000	0	0
34160 · Other-RM	0	8,333	0	25,000	100,000
34176 · Transfer from Road Construction	25,667	25,667	77,000	77,000	308,000
<b>Total Road Maintenance-Revenue</b>	<b>25,667</b>	<b>34,000</b>	<b>87,000</b>	<b>102,000</b>	<b>408,000</b>
<b>Total Income</b>	<b>25,667</b>	<b>34,000</b>	<b>87,000</b>	<b>102,000</b>	<b>408,000</b>
<b>Expense</b>					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	0	4,283	0	12,850	51,400
36127 · Repairs- Contracted-RM	16,025	8,333	41,125	25,000	100,000
36128 · Contract Labor- RM	0	5,000	0	15,000	60,000
36139 · Field Equipment Rental- RM	0	1,250	0	3,750	15,000
36141 · R&M-RM	0	1,667	325	5,000	20,000
36142 · Materials-RM	6,044	10,417	13,201	31,250	125,000
36144 · Safety Supplies-RM	0	417	0	1,250	5,000
36146 · Equip. Small	0	83	0	250	1,000
36147 · Permit Fees	0	0	0	2,100	2,100
36160 · Misc. Office-RM	275	167	275	500	2,000
36174 · Accounting	189	0	685	0	4,000
36176 · Audit-RM	0	0	0	0	20,000
36177 · Engineering-RM	0	1,667	0	5,000	2,000
36178 · Legal-RM	0	167	0	500	500
36179 · Insurance-WC-RM	1,190	42	1,190	125	500
<b>Total Road Maintenance-Expense</b>	<b>23,723</b>	<b>33,492</b>	<b>56,801</b>	<b>102,575</b>	<b>408,000</b>
<b>Total Expense</b>	<b>23,723</b>	<b>33,492</b>	<b>56,801</b>	<b>102,575</b>	<b>408,000</b>
<b>Net Ordinary Income</b>	<b>1,944</b>	<b>508</b>	<b>30,199</b>	<b>(575)</b>	<b>0</b>
<b>Net Income</b>	<b>1,944</b>	<b>508</b>	<b>30,199</b>	<b>(575)</b>	<b>0</b>

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

	Mar 19	Budget	Jan - Mar 19	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
Income					
25300 · Pine Forest Standby	804	417	804	1,250	5,000
25500 · TV Standby	1,082	417	1,510	1,250	5,000
25600 · Late Fees	315	0	420	0	0
25700 · Lien Fees	150	0	150	0	0
25710 · Attorney Fees	95	0	1,408	0	0
<b>Total Income</b>	<b>2,445</b>	<b>833</b>	<b>4,292</b>	<b>2,500</b>	<b>10,000</b>
<b>Expense</b>					
27110 · Admin Allocations	648	417	831	1,250	5,000
27155 · Miscellaneous Expense	0	0	175	0	0
27160 · Accounting	189	167	685	500	2,000
27170 · Audit	0	208	0	625	2,500
27190 · Legal	550	42	550	125	500
<b>Total Expense</b>	<b>1,387</b>	<b>833</b>	<b>2,241</b>	<b>2,500</b>	<b>10,000</b>
<b>Net Ordinary Income</b>	<b>1,058</b>	<b>0</b>	<b>2,051</b>	<b>0</b>	<b>0</b>
<b>Other Income/Expense</b>					
Other Expense					
27195 · Drainage	2,960	0	2,960	0	0
<b>Total Other Expense</b>	<b>2,960</b>	<b>0</b>	<b>2,960</b>	<b>0</b>	<b>0</b>
<b>Net Other Income</b>	<b>(2,960)</b>	<b>0</b>	<b>(2,960)</b>	<b>0</b>	<b>0</b>
<b>Net Income</b>	<b>(1,902)</b>	<b>0</b>	<b>(909)</b>	<b>0</b>	<b>0</b>

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

**Balance Sheet**

As of March 31, 2019

	Mar 31, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11110 · Operating - Water	252,301.44
11220 · TWDB WW	572.00
<b>Total Checking/Savings</b>	252,873.44
<b>Other Current Assets</b>	
<b>Accounts Receivable</b>	
11150 · Accounts Receivable-W	26,512.40
11250 · Accounts Receivable - WW	10,536.85
<b>Total Accounts Receivable</b>	37,049.25
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,243,559.05
11160 · Allowance for Doubtful-W	(10,176.94)
11165 · Accrued Interest	5,108.86
11171 · Due from Standby-W	1,387.05
11172 · Due from RM-W	26,538.75
11173 · Due from RC-W	24,259.82
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,265,029.11
11260 · Allowance for Doubtful-WW	(4,414.45)
<b>Total Other Current Assets</b>	2,613,225.50
<b>Total Current Assets</b>	2,866,098.94
<b>Fixed Assets</b>	
11190 · Accumulated Depreciation-W	(3,191,642.65)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	4,777,548.49
11290 · Accumulated Depreciation-WW	(2,493,836.90)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,438,146.98
<b>Total Fixed Assets</b>	6,706,381.92
<b>TOTAL ASSETS</b>	<b>9,572,480.86</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
12000 · Accounts Payable	19,396.47
<b>Total Accounts Payable</b>	19,396.47
<b>Other Current Liabilities</b>	
12140 · Accrued Salaries	21,379.25
12144 · FSA Employee Flexible Spending	978.01
12145 · Benefit Liability	(9,918.59)
12160 · Deposits	222,505.00
12170 · Due to TCEQ-W	1,327.63
12180 · Groundwater Assessments Pay-W	1,640.52

**Bastrop WCID No 2 - Water/Wastewater**  
**Balance Sheet**  
As of March 31, 2019

	Mar 31, 19
12190 · Unclaimed Property	930.01
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	909.76
12280 · Bonds Payable-TWDB-WW	5,570,000.00
12281 · Bond Interest Payable	46,337.25
	5,879,588.84
<b>Total Other Current Liabilities</b>	<b>5,879,588.84</b>
<b>Total Current Liabilities</b>	<b>5,898,985.31</b>
<b>Total Liabilities</b>	<b>5,898,985.31</b>
<b>Equity</b>	
13110 · Unrestricted Fund Balance-W	1,526,299.52
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.00
13220 · Unrestricted Fund Balance-WW	490,074.87
13240 · Capital Assets Fund Balance-WW	(193,791.00)
Net Income	(48,655.84)
	3,673,495.55
<b>Total Equity</b>	<b>3,673,495.55</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,572,480.86</b>

**Bastrop WCID No - Roads**  
**Balance Sheet**  
As of March 31, 2019

	Mar 31, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
31210 · Road Const Operating	334,157.45
<b>Total Checking/Savings</b>	334,157.45
<b>Other Current Assets</b>	
31230 · Time Deposits-RC	181.69
31250 · Accounts Receivable-RC	2,962,224.47
31260 · Allowance for Doubtful-RC	(2,039,234.67)
31277 · FEMA Receivable	358,133.58
<b>Total Other Current Assets</b>	1,281,305.07
<b>Total Current Assets</b>	1,615,462.52
<b>TOTAL ASSETS</b>	1,615,462.52
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	0
32000 · Accounts Payable	17,744.48
<b>Total Accounts Payable</b>	17,744.48
<b>Other Current Liabilities</b>	
32140 · Deferred Revenue - Assessments	922,989.80
32150 · Due to Water-RM	26,538.75
32250 · Due to Water-RC	24,259.82
32257 · FEMA Funds Deferred Revenue	358,133.58
<b>Total Other Current Liabilities</b>	1,331,921.95
<b>Total Current Liabilities</b>	1,349,666.43
<b>Total Liabilities</b>	1,349,666.43
<b>Equity</b>	
33130 · Fund Balance-RM	32,549.13
33220 · Fund Balance-RC	(157,605.88)
Net Income	390,852.84
<b>Total Equity</b>	265,796.09
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,615,462.52

**Bastrop WCID No 2 - Standby**  
**Balance Sheet**  
As of March 31, 2019

	Mar 31, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
21100 · Standby Operating	131,889.24
<b>Total Checking/Savings</b>	131,889.24
<b>Other Current Assets</b>	
21500 · Accounts Receivable	523,746.46
21600 · Allowance for Bad Debts	(508,533.91)
<b>Total Other Current Assets</b>	15,212.55
<b>Total Current Assets</b>	147,101.79
<b>TOTAL ASSETS</b>	147,101.79
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
22200 · Due to Water	1,387.05
<b>Total Other Current Liabilities</b>	1,387.05
<b>Total Current Liabilities</b>	1,387.05
<b>Total Liabilities</b>	1,387.05
<b>Equity</b>	
23010 · Fund Balance	146,623.57
Net Income	(908.83)
<b>Total Equity</b>	145,714.74
<b>TOTAL LIABILITIES &amp; EQUITY</b>	147,101.79

Bastrop County Water Control & Improvement District No. 2

**District Debt Service Payments**

01/01/2019 - 12/31/2019

<u>Paying Agent</u>	<u>Series</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
<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>

\$K

Cash	March	February	
	Current Month	Last Month	Delta

Water Waste Water

Checking	253	265	-12
CDs	903	903	0
Money Market	977	940	37
TWDB	629	628	1

Total Water / Waste Water 2,762 2,736 26

Stand-by 132 132 0

Roads

Checking	334	205	129
Money Market	0	0	0

Total Roads 334 205 129

Total Cash 3,228 3,073 155

Financials

\$K

	C/M Act	YTD Act	YTD Budget	FY Budget
<b>Water</b>				
Revenue	120	374	387	1,716
Expense	76	316	409	1,638
Capital	15	100	113	391
Net	29	-42	-135	-313
Notes:				
Tank Project Not Yet Started			467	700

	C/M Act	YTD Act	YTD Budget	FY Budget
<b>Waste Water</b>				
Revenue	96	262	287	1,147
Expense	80	268	306	1,222
Capital	0	0	22	88
Net	16	-6	-41	-163
Notes:				
4 taps				
Taps (Rev)	25	50	61	242
Pumps (Exp)	2	10	5	20

	C/M Act	YTD Act	YTD Budget	FY Budget
<b>Road Construction</b>				
Revenue	144	336	255	1,019
Expense	30	85	117	480
Capital	0	5	140	559
Net	114	246	-2	-20
Notes:				
Fees (late admin, etc higher t				
RC Costs are higher than planned but have not been billed				

	C/M Act	YTD Act	YTD Budget	FY Budget
<b>Road Maintenance</b>				
Revenue	26	87	102	408
Expense	24	57	103	408
Capital				
Net	2	30	-1	0
Notes:				
Pilings Project Over Estimate Awaiting Reimbursements from FEMA				
Budget is 200K for FEMA Unfunded Requests are: \$382				

	C/M Act	YTD Act	YTD Budget	FY Budget
<b>Standby</b>				
Revenue	2	4	2	10
Expense	1	2	2	10
Capital				
Net	1	2	0	0
Notes:				

Agenda

Item # 7

2018 Annual

Fiscal Year

Audit

**WEST, DAVIS & COMPANY**  
A LIMITED LIABILITY PARTNERSHIP

---

March 31, 2019

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

We have audited the December 31, 2018 financial statements of the Bastrop County Water Control and Improvement District No. 2 (the "District") and have issued our report thereon dated March 31, 2019. Professional standards require that we provide you with the following information related to our audit. We will be pleased to discuss the contents of this letter or any related questions of the District Board members at your convenience.

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

**RESPONSIBILITY OF INDEPENDENT ACCOUNTANTS**

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

**REPORT ISSUED ON 2018 AUDIT**

We have issued our report, dated March 31, 2019, on the December 31, 2018, financial statements of the District. Our report is unqualified as to scope and accounting.

**INTERNAL ACCOUNTING CONTROL**

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

### **ACCOUNTING PRINCIPLES**

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

### **MANAGEMENT COOPERATION**

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

### **MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES**

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

### **SIGNIFICANT AUDIT ADJUSTMENTS**

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

### **MAJOR ISSUES DISCUSSED WITH MANAGEMENT PRIOR TO RETENTION**

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

### **DISAGREEMENTS WITH MANAGEMENT**

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

**MANAGEMENT REPRESENTATIONS**

We have requested certain representations from management that are included in the attached management representation letter dated March 31, 2019.

**CONSULTATION WITH OTHER ACCOUNTANTS**

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

**DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT**

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

Sincerely,

*West, Annis + Company*

Enclosure 1: Management Representation Letter

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

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**  
**106 Conference Drive**  
**Bastrop, Texas 78602**

---

March 31, 2019

West, Davis & Company, LLP  
11824 Jollyville Road, Suite 100  
Austin, Texas 78759-2322

We are providing this letter in connection with your audit of the financial statements of the Bastrop County Water Control and Improvement District No. 2 (the "District") as of December 30, 2018 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District and the respective changes in financial position in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We confirm on behalf of management of the District the following representations made to you in connection with your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to consultants engaged by the District from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of District's Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves-
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

**Government-specific**

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating a District consultant, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

28) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

29) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 41) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 44) With respect to the Texas Commission on Environmental Quality Supplementary Information:
  - a) We acknowledge our responsibility for presenting the TCEQ Supplementary Information in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly

presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of this information has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b) If the TCEQ Supplementary Information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Very Truly Yours,

-----  
Paul Hightower  
General Manager  
Bastrop County Water Control and Improvement District No. 2

Bastrop County WCID No. 2				
AJEs				
12/31/2018				
Water Fund				
<u>Account Name</u>	<u>Entry Number</u>	<u>Account Number</u>	<u>Dr.</u>	<u>Cr.</u>
	<u>1</u>			
Cash-CDs		1230	23,031.82	
Cash-MM		11141		23,031.82
To reclassify				
	<u>2</u>			
Cash-CDs		11140	13,247.26	
Cash-MM		11141		13,247.26
To reclassify				
	<u>3</u>			
Culverts		17109	5,400.00	
A/P		12000		5,400.00
To record additional A/P				
	<u>4</u>			
Bldgs & Equipment-Water		11192	417,651.78	
Bldgs & Equipment-WW		11292	453,110.96	
Vehicles		17100		83,477.35
Meters		17102		153,008.00
Software		17104		48,736.50
Line Extensions		17106		51,093.41
Buildings		17107		6,857.50
Water Line Improvements		17108		12,023.50
Culverts		17109		59,480.75
Vehicles-WW		17200		34,547.34
Grinder Pumps-WW		17211		421,538.39
To capitalize				
	<u>5</u>			
Depreciation		16150	40,511.08	
Depreciation		16250	14,562.88	
A/D-Water		11190		40,511.08
A/D-WW		11290		14,562.88
To record depreciation on current year additions				
	<u>6</u>			
Admin Allocations		16124	12,737.89	
Due from RC		11173		12,737.89
To reverse allocations in excess of legislative limit				
			980,253.67	980,253.67

**Bastrop County WCID No. 2**

**AJEs**

**12/31/2018**

<b>Road Construction Fund</b>				
<u>Account Name</u>	<u>Entry Number</u>	<u>Account Number</u>	<u>Dr.</u>	<u>Cr.</u>
	<u>1</u>			
Due to Water-RC		32250	12,737.89	
Admin Allocations from Water		36224		12,737.89
To reverse allocations in excess of legislative limit				
	<u>2</u>			
Allowance for Doubtful		31260	433,543.46	
Deferred Revenue-Assessments		32256		319,184.71
Assessments		34210		114,358.75
To adjust estimate of ADA				
	<u>3</u>			
Repairs-Contracted		36227	416,262.73	
Capital Outley-RC		37285		416,262.73
			862,544.08	862,544.08

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

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

**FOR THE YEAR ENDED  
DECEMBER 31, 2018**

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

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**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**  
Annual Financial Report  
For the Year Ended December 31, 2018

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**ANNUAL FILING AFFIDAVIT**

THE STATE OF TEXAS     }

COUNTY OF BASTROP     }

I, \_\_\_\_\_, \_\_\_\_\_ of the Bastrop County Water Control and Improvement District No. 2 hereby swear, or affirm, that the district named above has reviewed and approved at a meeting of the Board of Directors of the District on the 18th day of April, 2019, its annual audit report for the fiscal year ended December 31, 2017, and that copies of the annual report have been filed in the district office, located at 106 Conference Drive, Bastrop, Texas.

The annual filing affidavit and the attached copy of the annual audit report are being submitted to the Texas Commission on Environmental Quality in satisfaction of all annual filing requirements within Section 49.194 of the Texas Water Code.

Date: April 18, 2019

By: \_\_\_\_\_

Sworn to and subscribed to before me this 18th day of April 2019.

Notary: \_\_\_\_\_

(Seal)

My Commission expires on: \_\_\_\_\_, \_\_\_\_\_, Notary Public in and for the State of Texas.

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**  
Annual Financial Report  
For the Year Ended December 31, 2018

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## **FINANCIAL SECTION**

**WEST, DAVIS & COMPANY**  
A LIMITED LIABILITY PARTNERSHIP

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**Independent Auditor's Report**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Bastrop County Water Control & Improvement District No. 2 (the District) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

## Opinion

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, and each major fund of the District at December 31, 2018, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

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

### *Texas Commission on Environmental Quality Supplementary Information*

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

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

*West, Davis & Company*

Austin, Texas  
March 31, 2019

## **BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2**

### **Management Discussion and Analysis For the Year Ended December 31, 2018**

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In accordance with Governmental Accounting Standards Board Statement 34 ("GASB 34"), the management of Bastrop County Water Control & Improvement District No. 2 (the "District") offers the following discussion and analysis to provide an overview of the District's financial activities for the year ended December 31, 2018. Since this information is designed to focus on current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the District's financial statements that follow.

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

#### **FINANCIAL HIGHLIGHTS**

- The District's total net position was approximately \$5.0 million at December 31, 2018. This is a decrease of \$360 thousand from the previous year.
- During the year, the District generated approximately \$4.4 million in total revenues.
- Total expenses in the Proprietary Funds for the District's water and wastewater operations were approximately \$2.6 million for the year ended December 31, 2018. Total standby and road reconstruction and maintenance expenses, which are accounted for in the Special Revenue Funds, were approximately \$2.1 million for the year.

#### **OVERVIEW OF THE DISTRICT**

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

Management complies with Sec 11001.012 of the District's Road Powers by producing an annual financial report which also acts as a conveyance of information to each state representative and state senator who represents the area in the district's jurisdiction.

In 2018, the following roads were conveyed to the Bastrop County or City:

Ulupau Circle (Phase 1 & Phase 2)  
Kalama Drive  
Kai Court

## BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

### Management Discussion and Analysis For the Year Ended December 31, 2018

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In 2018, \$ 551,430, was spent in the performance of road maintenance and \$630,101, was spent on road reconstruction. The following roads were reconstructed with the use of contracted labor, WCID2 labor and support of the Bastrop County or Bastrop City via Interlocal Agreements.

At the end of 2018, the following roads were still reported as not conveyed to the Bastrop County or Bastrop City because they were not yet complete or still within the warranty period:

Lamaloa Lane	Papaloa Lane	Pele Court
N and S Kaupo Drive	N and S Kanaio Drive	Puu Waa Waa Lane
Konhuanui Lane	Kokomo Lane	E and W Maunalua Drive
Homonu Court	Upola Court	Kaenapapa Lane
Kamaiki Drive	Haliimaile Lane	Haou Court
Pahoiki Lane	Kou Court	Kulua Court
Kimo Court	Ahumoa Drive	N Pahihi
Kaena Lane	Papawai Drive	Koae Court
Huelo Court	Kaliu Court	Olaa
Awehi Lane	Ohana Court	Pahala Court

On March 30, 2019, at the annual road meeting, the 1992 Master plan was updated and communicated to the District residents, the Bastrop County and Bastrop City for the change in road inventory, roads to be reconstructed in 2019, future plans and cost estimates to complete. Our current estimate of costs to complete the project of 100% conveyance of roads to the Bastrop County or Bastrop City is \$8 Million.

#### USING THIS ANNUAL REPORT

The District's reporting is comprised of five parts:

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

## **BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2**

### **Management Discussion and Analysis For the Year Ended December 31, 2018**

---

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

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

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

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

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

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

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

**Management Discussion and Analysis  
For the Year Ended December 31, 2018**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Summary Statement of Net Position**

(in thousands)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>		<u>Increase (Decrease)</u>
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	
Current and Other Assets	\$ 845	\$ 719	\$ 2,742	\$ 2,790	\$ 3,587	\$ 3,509	\$ 78
Capital and Non-Current Assets	1,776	2,271	7,684	7,518	9,460	9,789	(329)
<b>Total Assets</b>	<b>2,621</b>	<b>2,990</b>	<b>10,426</b>	<b>10,308</b>	<b>13,047</b>	<b>13,298</b>	<b>251</b>
Current Liabilities	2,172	1,858	586	541	2,758	2,399	359
Long-Term Liabilities	-	-	5,320	5,570	5,320	5,570	(250)
<b>Total Liabilities</b>	<b>2,172</b>	<b>1,858</b>	<b>5,906</b>	<b>6,111</b>	<b>8,078</b>	<b>7,969</b>	<b>109</b>
Capital Assets, Net of Debt	300	472	2,114	1,703	2,414	2,175	239
Restricted for Debt Service	-	-	220	65	220	65	155
Unassigned	149	660	2,186	2,429	2,335	3,089	(754)
<b>Total Net Position</b>	<b>\$ 449</b>	<b>\$ 1,132</b>	<b>\$ 4,520</b>	<b>\$ 4,197</b>	<b>\$ 4,969</b>	<b>\$ 5,329</b>	<b>\$ (360)</b>

The District's total assets were approximately \$13.0 million as of December 31, 2018. Of this amount, approximately \$2.8 million is accounted for by cash and short-term investments. The District had outstanding liabilities of approximately \$8.0 million. The District's unassigned net assets, which can be used to finance day to day operations, totaled \$2.3 million.

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

**Management Discussion and Analysis  
For the Year Ended December 31, 2018**

**Summary Statement of Activities**

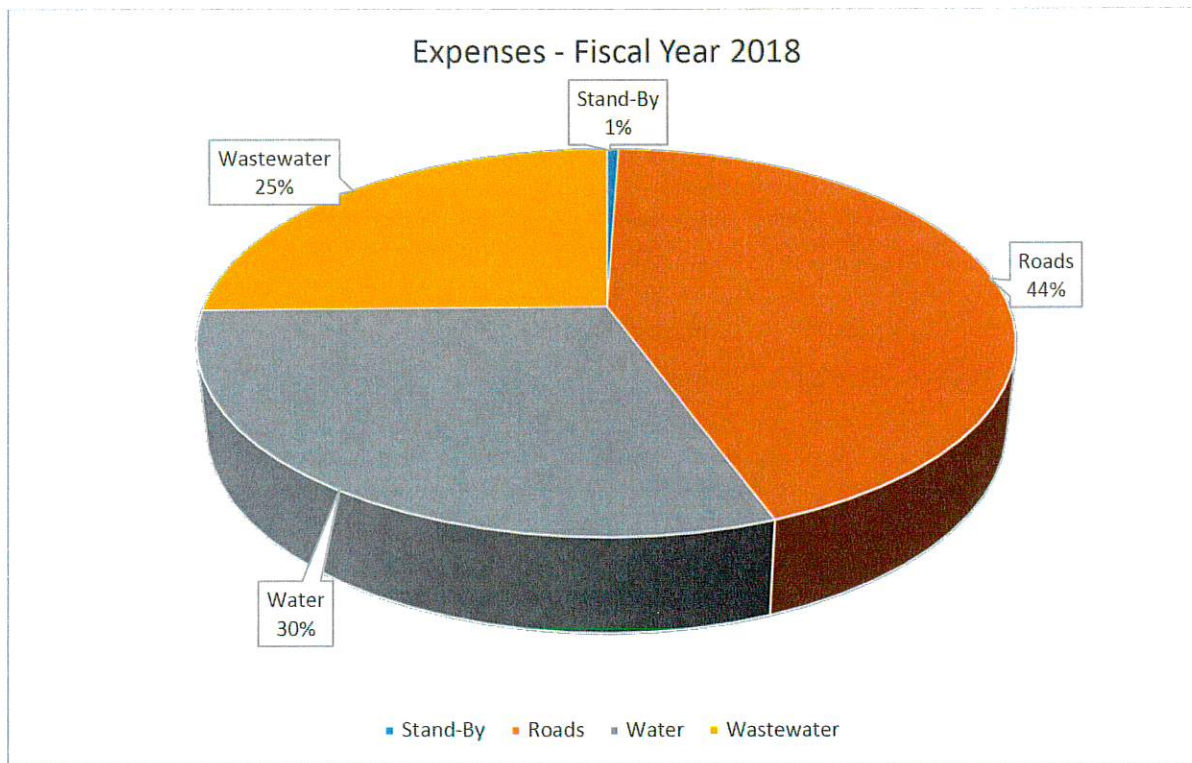
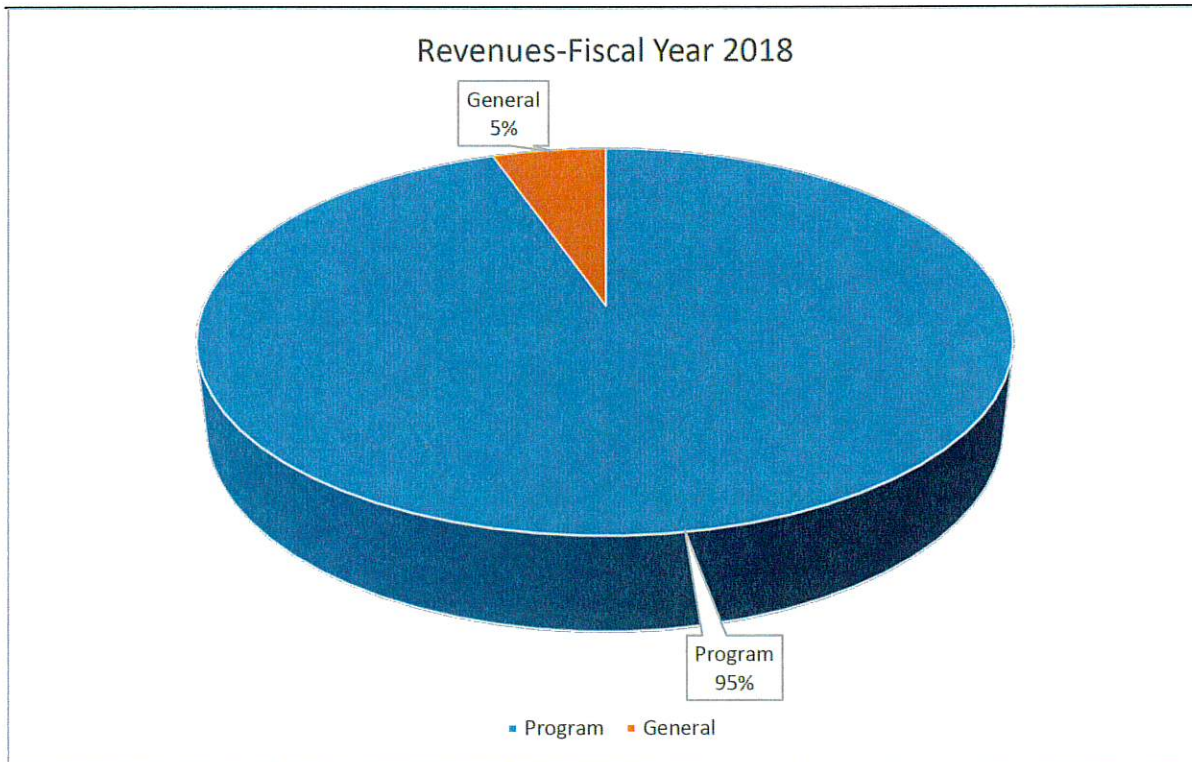
(in thousands)

	Governmental Activities		Business-Type Activities		Total		Increase (Decrease)
	2018	2017	2018	2017	2018	2017	
Program	\$ 1,235	\$ 1,259	\$ 2,893	\$ 2,503	\$ 4,128	\$ 3,762	\$ 366
General	178	233	56	64	234	297	(63)
<b>Total Revenues</b>	<b>1,413</b>	<b>1,492</b>	<b>2,949</b>	<b>2,567</b>	<b>4,362</b>	<b>4,059</b>	<b>303</b>
Stand-By	26	20	-	-	26	20	6
Roads	2,070	1,794	-	-	2,070	1,794	276
Water	-	-	1,432	1,134	1,432	1,134	298
Wastewater	-	-	1,194	860	1,194	860	334
<b>Total Expenses</b>	<b>2,096</b>	<b>1,814</b>	<b>2,626</b>	<b>1,994</b>	<b>4,722</b>	<b>3,808</b>	<b>914</b>
<b>Change In Net Position</b>	<b>(683)</b>	<b>(322)</b>	<b>323</b>	<b>573</b>	<b>(360)</b>	<b>251</b>	<b>(611)</b>
Beginning Net Position	1,132	1,454	4,197	3,624	5,329	5,078	251
<b>Ending Net Position</b>	<b>\$ 449</b>	<b>\$ 1,132</b>	<b>\$ 4,520</b>	<b>\$ 4,197</b>	<b>\$ 4,969</b>	<b>\$ 5,329</b>	<b>\$ (360)</b>

Revenues were approximately \$4.4 million for the year ended December 31, 2018. Expenses were approximately \$4.7 million for the year ended December 31, 2018. Net position decreased \$360 thousand from current year activities. The following charts summarize the sources of revenue and areas of expenses.

# BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

## Management Discussion and Analysis For the Year Ended December 31, 2018



## BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2

### Management Discussion and Analysis For the Year Ended December 31, 2018

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#### BUDGETARY HIGHLIGHTS

The Standby Fund finished the year over budget by approximately \$26 thousand primarily due to reduced revenue compared to budget. The Road Fund finished the year over budget by approximately \$602 thousand also primarily due to an increase in operations and supplies expenditures compared to budget. More detailed information about the District's budgetary comparison is presented in the Required Supplementary Information section.

#### CAPITAL ASSETS

The District has invested \$15.1 million in infrastructure. A summary of these assets is listed below:

#### Summary of Capital Assets (in thousands)

	2018	2017	Increase (Decrease)
Land	\$ 445	\$ 607	\$ (162)
Construction in Progress	-	-	-
Water and Wastewater Improvements	11,550	10,853	697
Road Improvements	1,475	1,799	(324)
Buildings	423	416	7
Machinery and Equipment	811	762	49
Vehicles	383	265	118
<b>Total Capital Assets</b>	<b>15,087</b>	<b>14,702</b>	<b>385</b>
Accumulated Depreciation	(5,627)	(4,913)	(714)
<b>Total Capital Assets (Net)</b>	<b>\$ 9,460</b>	<b>\$ 9,789</b>	<b>\$ (329)</b>

#### LONG TERM DEBT

The District issued no new debt during the year. Bonded indebtedness of the District at year end was \$5.570 million. More detailed information about the District's long-term debt is presented in the Notes to the Basic Financial Statements.

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

**Management Discussion and Analysis  
For the Year Ended December 31, 2018**

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**REQUESTS FOR INFORMATION**

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

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## **BASIC FINANCIAL STATEMENTS**

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

**GOVERNMENT-WIDE STATEMENT OF NET POSITION  
DECEMBER 31, 2018**

	<b>GOVERNMENTAL ACTIVITIES</b>	<b>BUSINESS-TYPE ACTIVITIES</b>	<b>STATEMENT OF NET POSITION</b>
<b><u>ASSETS</u></b>			
Cash	\$ 181,901	\$ 264,932	\$ 446,833
Investments			
Unrestricted	-	2,175,780	2,175,780
Restricted	-	219,783	219,783
Receivables			
Assessments Receivable, Net	334,135	-	334,135
Service Accounts Receivable, Net	-	22,116	22,116
FEMA Receivable	358,134	23,500	381,634
Accrued Interest Receivable	-	5,109	5,109
Internal Balances	(29,364)	29,364	-
Utility Deposits	-	1,690	1,690
Capital Assets, Net			
Land	269,074	176,166	445,240
Water and Wastewater Improvements	-	6,914,505	6,914,505
Road Improvements	1,475,268	-	1,475,268
Buildings	-	210,419	210,419
Machinery and Equipment	28,081	253,956	282,037
Vehicles	3,084	129,358	132,442
<b>TOTAL ASSETS</b>	<b>2,620,313</b>	<b>10,426,678</b>	<b>13,046,991</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	18,823	75,809	94,632
Accrued Liabilities	1,475,268	19,768	1,495,036
Deferred Assessment Revenue	319,184	-	319,184
Deferred FEMA Revenue	358,134	23,500	381,634
Customer Deposits	-	217,900	217,900
Long-term Liabilities			
Due Within One Year	-	250,000	250,000
Due After One Year	-	5,320,000	5,320,000
<b>TOTAL LIABILITIES</b>	<b>2,171,409</b>	<b>5,906,977</b>	<b>8,078,386</b>
<b>NET POSITION</b>			
Invested in Capital Assets (Net of Related Debt)	300,239	2,114,404	2,414,643
Restricted for Debt Service	-	219,783	219,783
Unrestricted	148,665	2,185,514	2,334,179
<b>TOTAL NET POSITION</b>	<b>\$ 448,904</b>	<b>\$ 4,519,701</b>	<b>\$ 4,968,605</b>

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

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

**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>GOVERNMENTAL ACTIVITIES</b>	<b>BUSINESS-TYPE ACTIVITIES</b>	<b>STATEMENT OF ACTIVITIES</b>
<b><u>REVENUES</u></b>			
Water and Wastewater Service	\$ -	\$ 2,065,669	\$ 2,065,669
Tap Fees	-	673,394	673,394
Debt Service Reserve Fee	-	152,069	152,069
Standby Charges	21,090	-	21,090
Road Assessment Fees	1,205,250	-	1,205,250
FEMA Grants	8,613	2,224	10,837
Other	178,464	43,045	221,509
<b>TOTAL REVENUES</b>	<b>1,413,417</b>	<b>2,936,401</b>	<b>4,349,818</b>
<b><u>EXPENSES</u></b>			
Service Operations			
Payroll and Related expenses	95,965	778,995	874,960
Operations	311,454	344,034	655,488
Repairs and Maintenance	35,982	282,928	318,910
Contract Services	590,420	-	590,420
Consumable Supplies	121,140	137,749	258,889
Professional Services	105,682	109,860	215,542
Office	23,406	53,952	77,358
Insurance	10,307	25,840	36,147
Depreciation	10,114	704,408	714,522
Debt Service:			
Interest	-	188,902	188,902
Loss on Road Conveyance Obligation	630,101	-	630,101
<b>TOTAL EXPENSES</b>	<b>1,934,571</b>	<b>2,626,668</b>	<b>4,561,239</b>
<b>NON-OPERATING REVENUES</b>			
Rental Income	-	3,300	3,300
Interest and Other	-	9,823	9,823
<b>TOTAL NON-OPERATING REVENUES</b>	<b>-</b>	<b>13,123</b>	<b>13,123</b>
<b>CHANGE IN NET POSITION</b>	<b>(521,154)</b>	<b>322,856</b>	<b>(198,298)</b>
<b>NET POSITION</b>			
Beginning of Year	1,132,248	4,196,845	5,329,093
<b>End of Year</b>	<b>\$ 611,094</b>	<b>\$ 4,519,701</b>	<b>\$ 5,130,795</b>

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

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**FUND FINANCIAL STATEMENTS**

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

**BALANCE SHEET-GOVERNMENTAL FUNDS  
DECEMBER 31, 2018**

	<u>STANDBY</u>	<u>ROAD</u>	<u>TOTAL</u>	<u>ADJUST- MENTS</u>	<u>STATEMENT OF NET POSITION</u>
<b><u>ASSETS</u></b>					
Cash and Cash Equivalents	\$ 132,743	\$ 49,158	\$ 181,901	\$ -	\$ 181,901
Assessments Receivable, Net	14,950	319,185	334,135	-	334,135
FEMA Receivable	-	358,134	358,134	-	358,134
Capital Assets, Net					
Land	-	-	-	269,074	269,074
Road Improvements	-	-	-	1,475,268	1,475,268
Machinery and Equipment	-	-	-	28,081	28,081
Vehicles	-	-	-	3,084	3,084
<b>TOTAL ASSETS</b>	<b><u>\$ 147,693</u></b>	<b><u>\$ 726,477</u></b>	<b><u>\$ 874,170</u></b>	<b><u>\$ 1,775,507</u></b>	<b><u>\$ 2,649,677</u></b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ -	\$ 18,823	\$ 18,823	\$ -	\$ 18,823
Obligation to Transfer Roads to County	-	-	-	1,475,268	1,475,268
Due to Proprietary Fund	1,068	28,296	29,364	-	29,364
Deferred Assessment Revenue	-	319,184	319,184	-	319,184
Deferred FEMA Revenue	-	358,134	358,134	-	358,134
<b>TOTAL LIABILITIES</b>	<b><u>1,068</u></b>	<b><u>724,437</u></b>	<b><u>725,505</u></b>	<b><u>1,475,268</u></b>	<b><u>2,200,773</u></b>
<b><u>FUND BALANCES</u></b>					
Assigned Fund Balance	<u>146,625</u>	<u>2,040</u>	<u>148,665</u>	<u>(148,665)</u>	<u>-</u>
<b>TOTAL FUND BALANCES</b>	<b><u>146,625</u></b>	<b><u>2,040</u></b>	<b><u>148,665</u></b>	<b><u>(148,665)</u></b>	<b><u>-</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 147,693</u></b>	<b><u>\$ 726,477</u></b>	<b><u>\$ 874,170</u></b>		
<b><u>NET POSITION</u></b>					
Invested in Capital Assets (Net of Related Debt)				300,239	300,239
Unrestricted				148,665	148,665
<b>TOTAL NET POSITION</b>				<b><u>\$ 448,904</u></b>	<b><u>\$ 448,904</u></b>

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

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>STANDBY</u>	<u>ROAD</u>	<u>TOTAL</u>	<u>ADJUST- MENTS</u>	<u>STATEMENT OF ACTIVITIES</u>
<b><u>REVENUES</u></b>					
Stanby Charges	\$ 21,090	\$ -	\$ 21,090	\$ -	\$ 21,090
Road Assessment Fees	-	1,205,250	1,205,250	-	1,205,250
FEMA Grants	-	8,613	8,613	-	8,613
Interest and Other	5,654	172,810	178,464	-	178,464
<b>TOTAL REVENUES</b>	<b>26,744</b>	<b>1,386,673</b>	<b>1,413,417</b>	<b>-</b>	<b>1,413,417</b>
<b><u>EXPENDITURES</u></b>					
Service Operations					
Salary Allocation	-	95,965	95,965	-	95,965
Operations	-	311,454	311,454	-	311,454
Repairs and Maintenance	-	35,982	35,982	-	35,982
Contract Services	-	590,420	590,420	-	590,420
Consumable Supplies	-	121,140	121,140	-	121,140
Professional Fees	19,215	86,467	105,682	-	105,682
Office	7,231	16,175	23,406	-	23,406
Insurance	-	10,307	10,307	-	10,307
Capital Expenditures	-	630,101	630,101	(630,101)	-
Depreciation	-	-	-	10,114	10,114
Cost of Lots Sold	-	-	-	162,190	162,190
Loss on Road Conveyance Obligation	-	-	-	630,101	630,101
<b>TOTAL EXPENDITURES</b>	<b>26,446</b>	<b>1,898,011</b>	<b>1,924,457</b>	<b>172,304</b>	<b>2,096,761</b>
Excess (Deficit) of Revenues Over Expenditures	298	(511,338)	(511,040)		
<b>CHANGE IN NET POSITION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(172,304)</b>	<b>(683,344)</b>
<b><u>FUND BALANCES/NET POSITION</u></b>					
Beginning of Year	146,327	513,378	659,705	472,543	1,132,248
End of Year	<b>\$ 146,625</b>	<b>\$ 2,040</b>	<b>\$ 148,665</b>	<b>\$ 300,239</b>	<b>\$ 448,904</b>

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

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

**STATEMENT OF NET POSITION-PROPRIETARY FUNDS**

**DECEMBER 31, 2018**

	<u>WATER WASTEWATER</u>	<u>TOTAL PROPRIETARY</u>
<b><u>ASSETS</u></b>		
Cash	\$ 264,932	\$ 264,932
Investments		
Unrestricted	2,175,780	2,175,780
Restricted	219,783	219,783
Service Accounts Receivable, Net	22,116	22,116
FEMA Receivable	23,500	23,500
Accrued Interest Receivable	5,109	5,109
Due from Other Funds	29,364	29,364
Utility Deposits and Prepaid Expenses	1,690	1,690
Capital Assets, Net		
Land	176,166	176,166
Water and Wastewater Improvements	6,914,505	6,914,505
Road Improvements	-	-
Buildings	210,419	210,419
Machinery and Equipment	253,956	253,956
Vehicles	129,358	129,358
<b>TOTAL ASSETS</b>	<b><u>10,426,678</u></b>	<b><u>10,426,678</u></b>
<b><u>LIABILITIES</u></b>		
Accounts Payable	75,809	75,809
Accrued Liabilities	19,768	19,768
Deferred FEMA Revenue	23,500	23,500
Due to Other Funds	-	-
Customer Deposits	217,900	217,900
Long-term Liabilities		
Due Within One Year	250,000	250,000
Due After One Year	5,320,000	5,320,000
<b>TOTAL LIABILITIES</b>	<b><u>5,906,977</u></b>	<b><u>5,906,977</u></b>
<b>NET POSITION</b>		
Invested in Capital Assets (Net of Related Debt)	2,114,404	2,114,404
Restricted for Debt Service	219,783	219,783
Unrestricted	2,185,514	2,185,514
<b>TOTAL NET POSITION</b>	<b><u>\$ 4,519,701</u></b>	<b><u>\$ 4,519,701</u></b>

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

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

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>WATER WASTEWATER</u>	<u>TOTAL PROPRIETARY</u>
<b><u>REVENUES</u></b>		
Water and Wastewater Service	\$ 2,065,669	\$ 2,065,669
Tap Fees	673,394	673,394
Reserve Fee	152,069	152,069
FEMA Grants	2,224	2,224
Other	43,045	43,045
<b>TOTAL REVENUES</b>	<b><u>2,936,401</u></b>	<b><u>2,936,401</u></b>
<b><u>EXPENSES</u></b>		
Service Operations		
Payroll and Related expenses	778,995	778,995
Operations	344,034	344,034
Repairs and Maintenance	282,928	282,928
Contract Services	-	-
Consumable Supplies	137,749	137,749
Professional Services	109,860	109,860
Office	53,952	53,952
Insurance	25,840	25,840
Depreciation	704,408	704,408
Debt Service:		
Interest	188,902	188,902
<b>TOTAL EXPENSES</b>	<b><u>2,626,668</u></b>	<b><u>2,626,668</u></b>
<b>NET OPERATING INCOME</b>	<b><u>309,733</u></b>	<b><u>309,733</u></b>
<b>NON-OPERATING REVENUES</b>		
Rental Income	3,300	3,300
Interest and Other	9,823	9,823
<b>TOTAL NON-OPERATING REVENUES</b>	<b><u>13,123</u></b>	<b><u>13,123</u></b>
<b>CHANGE IN NET POSITION</b>	<b>322,856</b>	<b>322,856</b>
<b>NET POSITION</b>		
Beginning of Year	<u>4,196,845</u>	<u>4,196,845</u>
<b>End of Year</b>	<b><u>\$ 4,519,701</u></b>	<b><u>\$ 4,519,701</u></b>

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

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

**STATEMENT OF CASH FLOWS-PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>WATER WASTEWATER</b>	<b>TOTAL PROPRIETARY</b>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Cash Received from Customers	\$ 2,946,495	\$ 2,946,495
Cash Paid to Employees and Suppliers	(1,726,415)	(1,726,415)
Interest Paid	(188,902)	(188,902)
<b>Net Cash Provided by Operating Activities</b>	<b>1,031,178</b>	<b>1,031,178</b>
<b><u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u></b>		
Net Effect of Interfund Balances	13,291	13,291
Net Cash Provided by (Used in) Non-Capital Financing Activities	13,291	13,291
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u></b>		
Proceeds from Notes Payable	-	-
Principal Payments on Notes Payable	(245,000)	(245,000)
Net Cash Provided by (Used in) Capital Financing Activities	(245,000)	(245,000)
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Purchase of Investments	165,339	165,339
Purchase of Capital Assets	(870,763)	(870,763)
Rental Income	3,300	3,300
Interest and Other Income	9,823	9,823
Net Cash Provided by (Used in) Investing Activities	(692,301)	(692,301)
<b>NET CHANGE IN CASH</b>	<b>107,168</b>	<b>107,168</b>
Cash and Cash Equivalents-Beginning of Year	157,764	157,764
<b>Cash and Cash Equivalents-End of Year</b>	<b>\$ 264,932</b>	<b>\$ 264,932</b>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>		
Operating Income	\$ 309,733	\$ 309,733
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Depreciation	704,408	704,408
Decrease in Service Accounts Receivable	(6,497)	(6,497)
Increase in Accrued Interest Receivable	(5,109)	(5,109)
Increase in Prepaid Expenses	11,675	11,675
Increase in Accounts Payable	12,440	12,440
Decrease in Accrued Liabilities	(17,172)	(17,172)
Increase in Customer Deposits	21,700	21,700
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 1,031,178</b>	<b>\$ 1,031,178</b>

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

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**1. Summary of Significant Accounting Policies**

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

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

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

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

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

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**A. Basis of Presentation, Basis of Accounting**

**Government-wide Financial Statements:**

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

**Fund Financial Statements:**

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

**Special Revenue Funds**

**Standby Fund:** The Standby Fund includes collection of charges to customers within the District to help fund and pay for general operations of the District. These charges have been discontinued as of this fiscal year. It is a budgeted fund.

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

**Proprietary Funds**

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

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

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**1. Summary of Significant Accounting Policies (continued)**

**B. Measurement Focus, Basis of Accounting**

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

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

**C. Fund Balances**

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

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

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

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

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**1. Summary of Significant Accounting Policies (continued)**

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

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

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

**D. Budget**

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

**E. Pensions**

The District participates in the Texas County & District Retirement System (TCDRS) which covers substantially all full- and part-time non-temporary employees. TCDRS is a statewide, agent multiple-employer, public employee retirement system that provides retirement, disability and survivor benefits.

**F. Cash and Cash Equivalents**

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**1. Summary of Significant Accounting Policies (continued)**

**G. Assessment and Service Accounts Receivable**

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

<u>Fund</u>	<u>Allowance for Doubtful Accounts</u>
Standby	\$ 508,534
Road	1,760,000
Water	10,177
Wastewater	4,414
Total Government-wide	<u>\$ 2,283,125</u>

**H. Capital Assets**

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

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

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

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**1. Summary of Significant Accounting Policies (continued)**

**I. Interfund Transactions**

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

**J. Accrued Leave**

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

**K. Long-Term Debt**

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

**L. Deferred Outflows and Inflows of Resources**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**2. Cash and Investments**

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

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

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

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

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

<u>Investment</u>	<u>Fair Value Level</u>	<u>Rating</u>	<u>Maturity</u>	<u>Fair Value</u>
Unrestricted-				
Certificate of Deposit	2	AAA	1 Year	\$ 903,053
Money Market	1	AAA	1 Day	\$1,272,727
Restricted-				
Money Market	1	AAA	1 Day	\$ 219,783

The District has restricted \$219,783 of investments in accordance with Texas Water Development Board (the “TWDB”) note requirements for future debt service payments.

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

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2018

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#### 2. Cash and Investments (continued)

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

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

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

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

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

**3. Capital Assets**

During the year the District used operating funds to reconstruct \$630,101 in Road Improvements and acquire \$870,763 in Water and Wastewater System Improvements and other supporting assets serving the District's residents. All of the District's facilities, other than Road Improvements, are being depreciated over their estimated useful lives. Depreciation in the amount of \$10,114 and \$704,408 has been charged to governmental activities and business-type activities, respectively. The majority of governmental activities capital assets are road and related improvements that will be conveyed to the County in the future.

	<u>1/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/2018</u>
<u>Governmental Activities:</u>				
Land	\$ 431,264	\$ -	\$ (162,190)	\$ 269,074
Road Improvements	1,798,627	630,101	(953,460)	1,475,268
Machinery & Equipment	70,077	-	-	70,077
Vehicles	10,278	-	-	10,278
Total	<u>2,310,246</u>	<u>630,101</u>	<u>(1,115,650)</u>	<u>1,824,697</u>
<u>Accumulated Depreciation:</u>				
Road Improvements	-	-	-	-
Machinery & Equipment	(33,937)	-	(8,059)	(41,996)
Vehicles	(5,139)	-	(2,055)	(7,194)
Total	<u>(39,076)</u>	<u>-</u>	<u>(10,114)</u>	<u>(49,190)</u>
<b>Road Capital Assets (Net)</b>	<b><u>\$ 2,271,170</u></b>	<b><u>\$ 630,101</u></b>	<b><u>\$(1,125,764)</u></b>	<b><u>\$ 1,775,507</u></b>
 <u>Business-Type Activities:</u>				
Land	\$ 176,166	\$ -	\$ -	\$ 176,166
W/WW Improvements	10,853,470	697,142	-	11,550,612
Buildings	415,741	6,858	-	422,599
Machinery & Equipment	691,825	48,737	-	740,562
Vehicles	254,659	118,026	-	372,685
Total	<u>12,391,861</u>	<u>870,763</u>	<u>-</u>	<u>13,262,624</u>
<u>Accumulated Depreciation:</u>				
W/WW Improvements	(4,031,222)	-	(604,885)	(4,636,107)
Buildings	(201,384)	-	(10,796)	(212,180)
Machinery & Equipment	(433,888)	-	(52,718)	(486,606)
Vehicles	(207,318)	-	(36,009)	(243,327)
Total	<u>(4,873,812)</u>	<u>-</u>	<u>(704,408)</u>	<u>(5,578,220)</u>
<b>W/WW Capital Assets (Net)</b>	<b><u>\$ 7,518,049</u></b>	<b><u>\$ 870,763</u></b>	<b><u>\$(704,408)</u></b>	<b><u>\$ 7,684,404</u></b>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

**4. Long-Term Debt**

On June 23, 2016, the District issued \$6,345,000 of revenue notes funded by TWDB. The notes are payable to the TWDB from the proceeds of and are secured by a pledge of the net water and wastewater revenues of the District. The debt agreement with the TWDB requires certain deposits and reserves in place to cover future debt service payments. At December 31, 2018, the District was in compliance with these deposit and reserve requirements.

	<u>Balance</u> 1/1/2018	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/2018
<u>Bonds:</u>				
Revenue Bonds, Series 2016	\$ 5,815,000	-	(245,000)	\$ 5,570,000
<b>Total Bond Indebtedness</b>	<b>\$ 5,815,000</b>	<b>\$ -</b>	<b>\$ (245,000)</b>	<b>\$ 5,570,000</b>

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

<u>Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 250,000	\$ 185,349	\$ 435,349
2020	260,000	180,999	440,999
2021	270,000	175,747	445,747
2022	275,000	169,672	444,672
2023	285,000	162,962	447,962
2024-2028	1,575,000	685,161	2,260,161
2029-2033	1,835,000	388,282	2,223,282
2034-2038	820,000	50,679	870,679
<b>Totals</b>	<b>\$ 5,570,000</b>	<b>\$ 1,998,851</b>	<b>\$ 7,568,851</b>

**5. Risk Management**

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

**6. Commitments and Contingencies**

The District leases certain office equipment under various operating leases which expire on various dates through 2022. The leases had initial terms of one to five years. Total rent expense was \$15,270. Future minimum annual rentals under noncancelable leases were \$5,422 per year for 2019-2021 and \$4,067 for 2022.

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**7. Estimates**

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

**8. Subsequent Events**

The District has evaluated subsequent events as of March 31, 2019, the date the financial statements were available to be issued.

**9. Reconciliation of Government-wide and Fund Financial Statements**

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

<b>Governmental Funds Total Fund Balances</b>	<b>\$</b>	<b>148,665</b>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		300,239
<b>Total Net Position</b>	<b>\$</b>	<b>448,904</b>

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

<b>Governmental Funds Excess of Revenues over Expenditures</b>	<b>\$</b>	<b>(511,040)</b>
Governmental funds report capital outlays as expenditures however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense or losses on road conveyances		
Capital Outlay		630,101
Depreciation Expense		(10,114)
Cost of Lots Sold		(162,190)
Loss on Road Conveyance Obligation		(630,101)
<b>Change in Net Position</b>	<b>\$</b>	<b>(683,344)</b>

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**REQUIRED SUPPLEMENTARY INFORMATION**

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
STANDBY FUND  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Standby Charges	\$ 48,500	\$ 21,090	\$ (27,410)
Interest and Other	3,100	5,654	2,554
<b>TOTAL REVENUES</b>	<b><u>51,600</u></b>	<b><u>26,744</u></b>	<b><u>(24,856)</u></b>
<b><u>EXPENDITURES</u></b>			
Service Operations			
Salary Allocation	-	-	-
Operations	-	-	-
Repairs and Maintenance	-	-	-
Contract Services	-	-	-
Consumable Supplies	-	-	-
Professional Fees	11,500	19,215	(7,715)
Office	13,900	7,231	6,669
Insurance	-	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>25,400</u></b>	<b><u>26,446</u></b>	<b><u>(1,046)</u></b>
Excess (Deficit) of			
Revenues over Expenditures	26,200	298	(25,902)
<b><u>FUND BALANCE</u></b>			
Beginning of Year	146,327	146,327	-
End of Year	<b><u>\$ 172,527</u></b>	<b><u>\$ 146,625</u></b>	<b><u>\$ (25,902)</u></b>

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

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ROAD FUND  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Road Assessment Fees	\$ 1,104,000	\$ 1,205,250	\$ 101,250
FEMA Grants	-	8,613	8,613
Interest and Other	295,100	172,810	(122,290)
<b>TOTAL REVENUES</b>	<b>1,399,100</b>	<b>1,386,673</b>	<b>(12,427)</b>
<b><u>EXPENDITURES</u></b>			
Service Operations			
Salary Allocation	104,000	95,965	8,035
Operations	216,500	311,454	(94,954)
Repairs and Maintenance	3,000	35,982	(32,982)
Contract Services	260,000	590,420	(330,420)
Consumable Supplies	36,700	121,140	(84,440)
Professional Fees	63,500	86,467	(22,967)
Office	19,000	16,175	2,825
Insurance	-	10,307	(10,307)
Capital Expenditures	606,000	630,101	(24,101)
<b>TOTAL EXPENDITURES</b>	<b>1,308,700</b>	<b>1,898,011</b>	<b>(589,311)</b>
Excess (Deficit) of Revenues over Expenditures	90,400	(511,338)	(601,738)
<b><u>FUND BALANCE</u></b>			
Beginning of Year	513,378	513,378	-
End of Year	\$ 603,778	\$ 2,040	\$ (601,738)

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

**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY**

**SUPPLEMENTARY INFORMATION**

**BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2**  
**INDEX OF SUPPLEMENTAL SCHEDULES REQUIRED**  
**BY THE TEXAS WATER COMMISSION**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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

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



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

**SCHEDULE OF WATER AND WASTEWATER FUND EXPENSES  
YEAR ENDED DECEMBER 31, 2018**

<b>Personnel expenditures (including benefits)</b>	<b>\$ 778,995</b>
<b>Purchased Services for Resale</b>	
Water	-
Wastewater	-
	<u>-</u>
<b>Professional Fees</b>	
Audit	17,000
Engineering	36,210
Legal	25,440
Appraisal	-
	<u>78,650</u>
<b>Contracted Services</b>	
Accounting	31,209
Repairs	-
	<u>31,209</u>
<b>Administrative</b>	
Director Salaries and Payroll Taxes	-
Insurance	25,840
Office Supplies	53,952
Other	278,874
	<u>358,666</u>
<b>Maintenance</b>	
Repairs and Maintenance	282,929
Supplies	137,749
Utilities	65,160
	<u>485,838</u>
<b>Depreciation</b>	<u>704,408</u>
<b>Interest</b>	<u>188,902</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 2,626,668</u></b>

Number of persons employed by the District: 12  
(Does not include independent contractors or consultants)

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

**TEMPORARY INVESTMENTS**

**DECEMBER 31, 2018**

<b>FUNDS</b>	<b>IDENTIFICATION OR CERTIFICATE NUMBER</b>	<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>BALANCE AT END OF YEAR</b>	<b>ACCRUED INTEREST RECEIVABLE AT END OF YEAR</b>
<b><u>WATER FUND</u></b>					
Certificate of Deposit	11861274	1.25%	1/9/2019	\$ 150,000	\$ 1,849
Certificate of Deposit	425	2.10%	3/5/2019	150,000	1,001
Certificate of Deposit	83188631	2.00%	2/10/2019	150,000	1,184
Certificate of Deposit	3216000326	2.37%	4/4/2019	150,000	545
Certificate of Deposit	6344	2.49%	5/6/2019	150,000	256
Certificate of Deposit	74188	2.51%	6/2/2019	153,053	274
Money Market	831041	Variable	N/A	625,427	-
Money Market	2065076	0.25%	N/A	70,934	-
Money Market	2134385	0.25%	N/A	503,100	-
Money Market	5643903	0.25%	N/A	63,525	-
Money Market	567248	0.25%	N/A	115,508	-
Money Market	573543	0.25%	N/A	114,016	-
Total				<u>2,395,563</u>	<u>5,109</u>
<b>TOTALS - ALL FUNDS</b>				<u><u>\$ 2,395,563</u></u>	<u><u>\$ 5,109</u></u>

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

**GENERAL LONG TERM DEBT SERVICE REQUIREMENTS-BY YEARS  
YEAR ENDED DECEMBER 31, 2018**

<b>DUE DURING FISCAL YEARS ENDING</b>	<b>ANNUAL REQUIREMENTS FOR SERIES 2016</b>		
	<b>TOTAL PRINCIPAL DUE</b>	<b>TOTAL INTEREST DUE</b>	<b>TOTAL PRINCIPAL AND INTEREST DUE</b>
2019	250,000	185,349	435,349
2020	260,000	180,999	440,999
2021	270,000	175,747	445,747
2022	275,000	169,672	444,672
2023	285,000	162,962	447,962
2024	295,000	155,666	450,666
2025	305,000	147,318	452,318
2026	315,000	137,954	452,954
2027	325,000	127,685	452,685
2028	335,000	116,538	451,538
2029	345,000	104,544	449,544
2030	355,000	91,814	446,814
2031	365,000	78,395	443,395
2032	380,000	64,270	444,270
2033	390,000	49,259	439,259
2034	405,000	33,581	438,581
2035	415,000	17,098	432,098
2036	-	-	-
	<b>\$ 5,570,000</b>	<b>\$ 1,998,851</b>	<b>\$ 7,568,851</b>

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

**GENERAL LONG TERM DEBT SERVICE REQUIREMENTS-BY YEARS  
YEAR ENDED DECEMBER 31, 2018**

<b>DUE DURING FISCAL YEARS ENDING</b>	<b>ANNUAL REQUIREMENTS FOR ALL SERIES</b>		
	<b>TOTAL PRINCIPAL DUE</b>	<b>TOTAL INTEREST DUE</b>	<b>TOTAL PRINCIPAL AND INTEREST DUE</b>
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2033	390,000	49,259	439,259
2034	405,000	33,581	438,581
2035	415,000	17,098	432,098
2036	-	-	-
	<b>\$ 5,570,000</b>	<b>\$ 1,998,851</b>	<b>\$ 7,568,851</b>

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

**ANALYSIS OF CHANGES IN GENERAL LONG TERM DEBT  
YEAR ENDED DECEMBER 31, 2018**

	<u>SERIES</u> <u>2016</u>	<u>TOTALS</u>
Interest Rate	1.15- 4.12%	
Dates Interest Payable	6/1 : 12/1	
Maturity Dates	12/1/2035	
Bonds at Beginning of Year	\$ 5,815,000	\$ 5,815,000
Bonds Sold During the Year	-	-
Bonds Defeased During the Year	-	-
Retirements During the Year	<u>(245,000)</u>	<u>(245,000)</u>
Bonds at End of Year	<u>\$ 5,570,000</u>	<u>\$ 5,570,000</u>
Interest Paid During the Year	\$ 188,902	\$ 188,902
Change in Accrued Interest	<u>-</u>	<u>-</u>
Interest Expense	<u>\$ 188,902</u>	<u>\$ 188,902</u>
Paying Agent	TWDB	
	<u>Revenue Bonds</u>	
Bond Authority:		
Bonds	\$ 7,090,000	(a)
Amount Issued	\$ 7,090,000	
Remaining To Be Issued	\$ -	
Debt Service Fund Cash and Temporary Investments balances as of December 31, 2018		<u>\$ 503,100</u> (b)
Average annual debt service payment (principal & interest) for remaining term of all debt		<u>\$ 445,227</u>

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

(b) The majority of the amount (\$219,783) represents cash equivalents restricted for payment of TWDB debt.

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

**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - ALL FUNDS  
FOR THE FIVE YEARS ENDED DECEMBER 31, 2018**

	<b>AMOUNTS</b>				
	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
<b>REVENUES</b>					
Water and Wastewater Service	2,065,669	1,844,975	1,853,629	1,780,463	1,572,742
Tap Connection Fees	673,394	469,814	496,397	341,481	221,861
Debt Service Reserve Fee	152,069	143,542	45,984	-	-
Standby Charges	21,090	47,150	48,665	28,512	29,052
Road Assessment Fees	1,205,250	919,061	736,217	741,066	720,387
FEMA Grants	10,837	336,399	88,190	-	-
Interest and Other	234,632	298,659	104,934	485,718	109,338
<b>TOTAL REVENUES</b>	<b>4,362,941</b>	<b>4,059,600</b>	<b>3,374,016</b>	<b>3,377,240</b>	<b>2,653,380</b>
<b>EXPENDITURES</b>					
Salary Allocation	874,960	690,772	663,350	558,296	471,198
Operations	655,488	528,467	503,304	584,587	538,748
Repairs and Maintenance	318,910	100,275	102,076	362,498	279,609
Contract Services	590,420	211,026	51,629	8,464	3,000
Consumable Supplies	258,889	357,851	172,396	-	-
Professional Fees	215,542	192,991	238,115	319,028	240,151
Office	77,358	51,916	75,359	88,690	79,733
Insurance and Other	36,147	26,697	29,573	36,310	178,820
Capital Expenditures	630,101	661,618	281,926	873,170	294,556
Depreciation	714,522	649,339	589,825	232,098	225,694
Interest	188,902	191,964	91,532	27,635	21,924
<b>TOTAL EXPENDITURES</b>	<b>4,561,239</b>	<b>3,662,916</b>	<b>2,799,085</b>	<b>3,090,776</b>	<b>2,333,433</b>
Excess (Deficit) of Revenues over Expenditures	<u>(198,298)</u>	<u>396,684</u>	<u>574,931</u>	<u>286,464</u>	<u>319,947</u>
<b>TOTAL ACTIVE RETAIL WATER CONNECTIONS</b>	<u><b>1,740</b></u>	<u><b>1,644</b></u>	<u><b>1,556</b></u>	<u><b>1,475</b></u>	<u><b>1,379</b></u>
<b>TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS</b>	<u><b>698</b></u>	<u><b>648</b></u>	<u><b>605</b></u>	<u><b>569</b></u>	<u><b>525</b></u>

<b>PERCENT OF REVENUES</b>				
<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
47%	45%	55%	53%	59%
15%	12%	15%	10%	8%
3%	4%	1%	0%	0%
0%	1%	1%	1%	1%
28%	23%	22%	22%	27%
0%	8%	3%	0%	0%
5%	7%	3%	14%	4%
100%	100%	100%	100%	100%
20%	17%	20%	17%	18%
15%	13%	15%	17%	20%
7%	2%	3%	11%	11%
14%	5%	2%	0%	0%
6%	9%	5%	0%	0%
5%	5%	7%	9%	9%
2%	1%	2%	3%	3%
1%	1%	1%	1%	7%
14%	16%	8%	26%	11%
16%	16%	17%	7%	9%
4%	5%	3%	1%	1%
105%	90%	83%	92%	88%
-5%	10%	17%	8%	12%

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

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

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

DISTRICT BUSINESS TELEPHONE NUMBER: (512) 321-1688

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

<u>NAMES AND ADDRESSES</u>	<u>TERM OF OFFICE</u>	<u>SALARY FYE 12/31/18</u>	<u>REIMBURSEMENTS FYE 12/31/18</u>	<u>TITLE AT YEAR END</u>
<b><u>DIRECTORS</u></b>				
Mary Beth O'Hanlon	Elected 5/18-5/22	\$ -	\$ -	President
Bruce Carmack	Elected 5/18-5/22	-	-	Vice-President
Scott Ferguson	Appointed 8/18-5/20	-	-	Secretary
Sam Kier	Elected 5/18-5/22	-	-	Treasurer
Karen Pinard	Elected 5/16-5/20	-	-	Director
		<u>\$ -</u>	<u>\$ -</u>	

**CONSULTANTS**

McLean & Howard		\$ 31,263	\$ -	Attorneys
McCreary, Veselka, Bragg & Allen		\$ 8,307		Attorneys
Befco Engineering		\$ 57,578	\$ -	Engineers
Municipal Accounts & Consulting		\$ 45,826	\$ -	Accountants
West, Davis & Company		\$ 25,000	\$ -	Auditor

# WEST, DAVIS & COMPANY

A LIMITED LIABILITY PARTNERSHIP

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March 31, 2019

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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bastrop County Water Control and Improvement District No. 2 (the "District") as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

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

However, during our audit we became aware of matters that are opportunities for strengthening internal control and operating efficiency. This letter summarizes our comments and suggestions concerning those matters.

DISBURSEMENT OF DISTRICT FUNDS

We have recently become aware that fraudulent emails, purporting to be from legitimate payees, have been sent to many local governmental entities instructing them of new (fraudulent) wiring instructions for legitimate payees in an attempt to steal these disbursements from the proper payee.

Although this situation has not affected this District, we recommend that the District act proactively to reduce the chance of this occurring in the future. Where the District has previously disbursed payments successfully to their payees via wire transfers, we recommend that the District continue to use the prior wiring instructions for each payee but investigate any requested changes to those prior instructions in an alternative manner other than relying on email. Where the District has not previously disbursed payments to payees via wire transfer, we recommend that every payee's wiring instructions be confirmed verbally with each payee rather than relying solely on emailed instructions.

RECORDING OF ASSESSMENT REVENUES

In order to better correlate revenue with cash flows available for operations, we are recommending that the District reflect its uncollected assessments as deferred revenue rather than recognizing all billed assessments as revenue at the time of billing. Deferred revenue would then be recognized as operating revenue as it is collected. Implementing this on District's monthly financial statements, in addition to its annual financial statements, will allow the District to better manage its cash flow.

We have already discussed these recommendations with the District's Bookkeeper and General Counsel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing this recommendation.

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

*West, Davis + Company*

West, Davis and Company, LLP  
Austin, Texas  
March 31, 2019

Agenda

Item # 8

General  
Managers  
Report

**BOARD OF DIRECTORS**  
**BASTROP COUNTY WCID NO. 2**

**General Manager's Update**

**April 18, 2019**

**8a. Installation of radio read water meters**

As of 3/1/2019 we have approximately 30 left for install. These are scheduled for major work due to curb stops or other parts needed, that makes it not an easy install.

**8b. Status of TTHM compliance:**

After taking multiple rounds of tests, we have discovered that the water is unstable and can't deliver a solid structure for us to test with. All 3 sets of tests came back with different results, even after matching the parameters to 2 sets to be identical, we couldn't obtain a static water for a reliable test.

**8c. Update on district water plants and lift stations:**

No major projects or updates at this time.

**8d. Water, wastewater, road repairs, maintenance & improvement projects update:**

No major updates at this time.

**8e. Employee updates:**

We have conducted interviews for the open water operator position and made a decision. We are in the process of all the pre-employment items now. The candidate will have a hire date around the first of May once he gives his notice.

**BOARD OF DIRECTORS**  
**BASTROP COUNTY WCID NO. 2**

**8e continued:**

We have officially hired Mallorie to serve as a part-time communications, internet operations and website person. She has started going thru our processes and website working on some updates. She will have an official monthly report starting next month for the board on her activities.

**8f. TWDB Update:**

Still a pending item and waiting for an update on the THM refund. I have reached out to them as well on the Aqua WSC contract to make sure our loan would be applicable for this.

**8g. Auction Items Update:**

2007 Ford Ranger:	\$6,010
2009 Ford F250:	\$4,630
1998 Case Tractor:	<u>\$5,410</u>
TOTAL:	\$16,050

# Agenda

## Item # 9

Inter-Connect with  
Aqua Water Supply

## **Item 9:**

### **Inter-Connect with Aqua Water Supply:**

Gene and I had a meeting with AWSC relating to the reservation fees that we would be charged. Since this would essentially be turned into a usage fee instead of a reservation fee and the fact that we will keep the peak demand under our own water system, it takes the figure from \$0.06 to \$0.02 per LUE (Living Unit Equiv), which brings the Reservation fee down to \$92k instead of \$277. The overall project cost was initially \$356k and we have brought that down to an initial total due of \$171,495 for the project. Along with this, we will have to get an easement from a land owner on the north side of our property. The BCWCID Board will also have to grant an easement to AWSC for them to install the line on our property.

We are working on budget items now to figure out where this can be fitted in. We are looking at approximately a \$20-30k per month water bill, to simply replace the well that is causing the THM issues and that would be taken offline.

Along with the budget considerations of this, we have to remember many other things. This water is coming in, already chlorinated so we will have a reduced chemical feed with this. We will also be saving 100+ work hours per month, for employees to do the extra flushing along with the savings in water loss and electric usage that plays into this figure. We have gas for the vehicles and several other things to consider also.

At this point, it's truly hard to assess some of these figures, as it's an unknown of how one plays into the other. At a minimum, we know we will save approx. \$1500-2000 per month on employee time alone.

# Agenda

## Item # 10

Rental of Bastrop  
Convention Center  
for meetings

## **Item 10:**

### **2020/2021 agreement with Bastrop Convention Center:**

Per the meeting last month, I reached out to the Convention Center office about a long term contract. They are currently giving us an annual rate so we don't qualify for any other discounts, but locking this now with them, insures we won't have any rate increases. If we decide to lock into a longer term (5-10 year), the same would apply then. If we are still in the current rates, they would apply this to the new term.

This would be billed out at the first of every year for 2020 and 2021 should we decide to go that far out.

We are currently paying \$183.33 per month (\$2200 annually) for the monthly meetings and \$525 for the Saturday Annual Road meeting, scheduled for the last Saturday in March. This is a combined annual total of \$2,725 and they maintain the AV and set-up/takedown of their equipment as stated in the contract.

# Agenda

## Item # 19

Appointment of

Unit 4

Representative

Mary Beth O'Hanlon  
President  
Sam Kier  
Treasurer  
Karen Pinard  
Director

## BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2

Butch Carmack  
Vice President  
Scott Ferguson  
Secretary  
Paul Hightower  
General Manager

### OPENINGS ON THE ROAD COMMITTEE

The Road Committee has an opening for a representative from Unit 4. The resolution establishing the Road Committee and its purpose for existing can be found on the [bcwcid2.org](http://bcwcid2.org) website under "Road District Items" tab then under "Road Committee Info".

If you are interested, please complete the information below and email to [Alma@bcwcid2.org](mailto:Alma@bcwcid2.org) or drop off at the office located at 106 Conference Drive.

Unit 4

Name JOHN CREAMER

The committee typically meets on the Tuesday one week prior to the 3<sup>rd</sup> Thursday of the month at 5:45 PM. The meeting location is at the Bastrop Fire Department Station 2 located at 120 Corporate Drive.

If you wish, please provide any information that will enhance the value to the Committee:

(i.e. Financial background, engineer, lots of free time to record information on the roads, etc)

I have experience and time to visit the roads  
in Unit 4

**RECEIVED**

**MAR 05 2019**

**BCWCID #2**

Mary Beth O'Hanlon  
President  
Sam Kier  
Treasurer  
Karen Pinard  
Director

## BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2

---

Butch Carmack  
Vice President  
Scott Ferguson  
Secretary  
Paul Hightower  
General Manager

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If you are interested, please complete the information below and email to [Alma@bcwcid2.org](mailto:Alma@bcwcid2.org) or drop off at the office located at 106 Conference Drive.

Unit 4

Name Bridget Gallerie

The committee typically meets on the Tuesday one week prior to the 3<sup>rd</sup> Thursday of the month at 5:45 PM. The meeting location is at the Bastrop Fire Department Station 2 located at 120 Corporate Drive.

If you wish, please provide any information that will enhance the value to the Committee:

(i.e. Financial background, engineer, lots of free time to record information on the roads, etc)

\_\_\_\_\_  
\_\_\_\_\_

RECEIVED  
APR 3 2019  
BCWCID #2

Mary Beth O'Hanlon  
President  
Sam Kier  
Treasurer  
Karen Pinard  
Director

## BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2

Butch Carmack  
Vice President  
Scott Ferguson  
Secretary  
Paul Hightower  
General Manager

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If you are interested, please complete the information below and email to [Alma@bcwcid2.org](mailto:Alma@bcwcid2.org) or drop off at the office located at 106 Conference Drive.

Unit 4

Name DON FEE

RECEIVED

APR 09 2019

BCWCID #2

The committee typically meets on the Tuesday one week prior to the 3<sup>rd</sup> Thursday of the month at 5:45 PM. The meeting location is at the Bastrop Fire Department Station 2 located at 120 Corporate Drive.

If you wish, please provide any information that will enhance the value to the Committee:

(i.e. Financial background, engineer, lots of free time to record information on the roads, etc)

Construction Project Manager

Agenda

Item # 21

Release of  
Liens

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

**THE STATE OF TEXAS \***

**COUNTY OF BASTROP \***

**We the undersigned members of the Board Directors of the Bastrop County Water Control & Improvement District, No. Two ("District "), make oath and deposes that the claims of the District for unpaid charges accumulated through April 12, 2019 and more particularly described in that certain Affidavit of Lien and Unpaid Charges, filed of record in Volume 1402 Page 821 & Volume 477 Page 548 & Volume 663 Page 525 & Volume 669 Page 474 & Volume 730 Page 666 & Volume 768 Page 189 & Volume 953 Page 412 & Volume 1027 Page 647 & Volume 1107 Page 199 & Volume 1198 Page 397 & Volume 1214 Page 394 & Volume 1295 Page 767 & Volume 1402 Page 821 & Volume 1502 Page 554 & Volume 1608 Page 312 & Book 1713 Page 678-765 & Book 1806 Pages 718-732 & Book 1889 Pages 194-202 & Book 1977 Pages 638-701 & Book 2043 & Pages 807-816 & Volume 2120 Page 519-529 & Volume 2203 Page 336-354 & Book 2293 Pages 227-240 & Instrument 201501778 & Instrument 201501779 & Instrument 201600766 & Instrument 201600764 & Instrument 201701281 & Instrument 201701283 & Instrument 201801123 & Instrument 201801124 & Instrument 201901887 of the Official Records of Bastrop County, Texas, are hereby released for the persons and properties listed in Exhibit A, attached hereto, said properties being identified by Unit, Block, and Lot Numbers.**

**Executed this 18th day of April 2019.**

\_\_\_\_\_  
**Board Director**

**Sworn and acknowledged before me, by the Board Director, on the 18th day of April, 2019**

\_\_\_\_\_  
**Alma Rodriguez  
Notary**

**fr**

Exhibit A

<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
304 Construction	02-08-0872	(\$ 0.00 )	(\$ 78.00 )	(\$ 0.00 )	(\$ 78.00 )
Acevedo, Jose M.	01-12-0825	(\$ 0.00 )	(\$ 540.00 )	(\$ 45.00 )	(\$ 585.00 )
Allen, Linda Susan	05-28-1630	(\$ 0.00 )	(\$ 396.00 )	(\$ 45.00 )	(\$ 441.00 )
Allen, Linda Susan	05-28-1630	(\$ 0.00 )	(\$ 1034.70 )	(\$ 90.00 )	(\$ 1,124.70 )
B. D. & Peggy Masters	02-02-0171	(\$ 285.00 )	(\$ 165.00 )	(\$ 0.00 )	(\$ 450.00 )
Bassett, Estate of Lanelle	01-09-1261	(\$ 1103.00 )	(\$ 810.00 )	(\$ 60.00 )	(\$ 1,973.00 )
Bassett, Estate of Lanelle	01-09-1261	(\$ 1103.00 )	(\$ 1110.00 )	(\$ 105.00 )	(\$ 2,318.00 )
Bassett, Estate of Lanelle	01-09-1261	(\$ 1103.00 )	(\$ 2799.00 )	(\$ 240.00 )	(\$ 4,142.00 )
Bassett, Lanel Estate of	01-09-1261	(\$ 1103.00 )	(\$ 1335.00 )	(\$ 150.00 )	(\$ 2,588.00 )
BCD	05-17-1072	(\$ 210.00 )	(\$ 435.00 )	(\$ 60.00 )	(\$ 705.00 )
BCD	05-17-1072	(\$ 225.00 )	(\$ 720.00 )	(\$ 105.00 )	(\$ 1,050.00 )
BCD	01-09-1166	(\$ 210.00 )	(\$ 435.00 )	(\$ 60.00 )	(\$ 705.00 )
BCD	02-05-0498	(\$ 210.00 )	(\$ 435.00 )	(\$ 60.00 )	(\$ 705.00 )
BCD	02-05-0498	(\$ 225.00 )	(\$ 720.00 )	(\$ 105.00 )	(\$ 1,050.00 )
Bleuel, Daniel A.	02-12-1073	(\$ 740.00 )	(\$ 660.00 )	(\$ 75.00 )	(\$ 1,475.00 )
Bleuel, Daniel A.	02-12-1073	(\$ 740.00 )	(\$ 1185.00 )	(\$ 165.00 )	(\$ 2,090.00 )
Bleuel, Daniel A.	02-12-1073	(\$ 740.00 )	(\$ 1668.00 )	(\$ 210.00 )	(\$ 2,618.00 )
Bleuel, Daniel A.	02-12-1073	(\$ 740.00 )	(\$ 1938.00 )	(\$ 255.00 )	(\$ 2,933.00 )
Bleuel, Daniel A.	02-12-1073	(\$ 740.00 )	(\$ 960.00 )	(\$ 120.00 )	(\$ 1,820.00 )
Bramblytye Group Ltd	05-20-1068	(\$ 465.00 )	(\$ 360.00 )	(\$ 15.00 )	(\$ 840.00 )
Bramblytye Group Ltd	05-20-1068	(\$ 480.00 )	(\$ 660.00 )	(\$ 60.00 )	(\$ 1,200.00 )
Builta, James A.	04-01-0021	(\$ 465.00 )	(\$ 615.00 )	(\$ 105.00 )	(\$ 1,185.00 )
Builta, James A.	04-01-0021	(\$ 465.00 )	(\$ 915.00 )	(\$ 150.00 )	(\$ 1,530.00 )
Builta, James A.	04-01-0021	(\$ 465.00 )	(\$ 1140.00 )	(\$ 195.00 )	(\$ 1,800.00 )
Builta, James A.	04-01-0021	(\$ 465.00 )	(\$ 1623.00 )	(\$ 240.00 )	(\$ 2,328.00 )
Builta, James A.	04-01-0021	(\$ 465.00 )	(\$ 2064.00 )	(\$ 285.00 )	(\$ 2,814.00 )
Burke, Patricia Ann	05-11-0758	(\$ 0.00 )	(\$ 180.00 )	(\$ 0.00 )	(\$ 180.00 )
C. M. Estates Lunz	03-11-0226	(\$ 1095.00 )	(\$ 1818.00 )	(\$ 195.00 )	(\$ 3,108.00 )
C. M. Estates Lunz	03-11-0226	(\$ 1095.00 )	(\$ 2259.00 )	(\$ 240.00 )	(\$ 3,594.00 )
C.M. Estates Lunz	03-11-0226	(\$ 1095.00 )	(\$ 1110.00 )	(\$ 105.00 )	(\$ 2,310.00 )
C.M. Estates Lunz	03-11-0225	(\$ 1080.00 )	(\$ 510.00 )	(\$ 15.00 )	(\$ 1,605.00 )
C.M. Estates Lunz	03-11-0225	(\$ 1095.00 )	(\$ 1110.00 )	(\$ 105.00 )	(\$ 2,310.00 )
C.M. Estates Lunz	03-11-0225	(\$ 1095.00 )	(\$ 1335.00 )	(\$ 150.00 )	(\$ 2,580.00 )
C.M. Estates Lunz	03-11-0225	(\$ 1095.00 )	(\$ 1818.00 )	(\$ 195.00 )	(\$ 3,108.00 )
C.M. Estates Lunz	03-11-0225	(\$ 1095.00 )	(\$ 2259.00 )	(\$ 240.00 )	(\$ 3,594.00 )
C.M. Estates Lunz	03-11-0226	(\$ 1080.00 )	(\$ 510.00 )	(\$ 15.00 )	(\$ 1,605.00 )
C. M. Estates Lunz	03-11-0226	(\$ 1095.00 )	(\$ 1335.00 )	(\$ 150.00 )	(\$ 2,580.00 )
Carousel Property	01-19-0632	(\$ 0.00 )	(\$ 72.00 )	(\$ 0.00 )	(\$ 72.00 )
Carousel Property	01-19-0632	(\$ 0.00 )	(\$ 564.00 )	(\$ 45.00 )	(\$ 609.00 )
Cervantes, Hugo	02-16-1593	(\$ 0.00 )	(\$ 180.00 )	(\$ 0.00 )	(\$ 180.00 )
Clark, Linda D.	03-07-0140	(\$ 0.00 )	(\$ 156.00 )	(\$ 0.00 )	(\$ 156.00 )

Exhibit A

<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
Daniel A. Bleuel	02-12-1073	(\$ 725.00)	(\$ 510.00)	(\$ 30.00)	(\$ 1,265.00)
Dart Frog	05-02-0101	(\$ 0.00)	(\$ 180.00)	(\$ 0.00)	(\$ 180.00)
Deberry, Don E.	02-13-1126	(\$ 951.00)	(\$ 810.00)	(\$ 60.00)	(\$ 1,821.00)
Deberry, Don E.	02-13-1126	(\$ 951.00)	(\$ 1110.00)	(\$ 105.00)	(\$ 2,166.00)
Deberry, Don E.	02-13-1126	(\$ 951.00)	(\$ 1335.00)	(\$ 150.00)	(\$ 2,436.00)
Deberry, Don E.	02-13-1126	(\$ 951.00)	(\$ 1818.00)	(\$ 195.00)	(\$ 2,964.00)
Deberry, Don E.	02-13-1126	(\$ 951.00)	(\$ 2259.00)	(\$ 240.00)	(\$ 3,450.00)
Don E. Deberry	02-13-1126	(\$ 936.00)	(\$ 510.00)	(\$ 15.00)	(\$ 1,461.00)
Donald R. Lawson	03-11-0241	(\$ 562.50)	(\$ 562.50)	(\$ 30.00)	(\$ 1,155.00)
Eden Senior Living Group	04-08-1323	(\$ 0.00)	(\$ 180.00)	(\$ 0.00)	(\$ 180.00)
Estate of Lanelle Bassett	01-09-1261	(\$ 1088.00)	(\$ 510.00)	(\$ 15.00)	(\$ 1,613.00)
Estate of Lanelle Bassett	01-09-1261	(\$ 1103.00)	(\$ 1818.00)	(\$ 195.00)	(\$ 3,116.00)
Faal, Amie K.	02-16-1726	(\$ 0.00)	(\$ 60.00)	(\$ 0.00)	(\$ 60.00)
Faal, Amie K.	02-16-1726	(\$ 0.00)	(\$ 471.00)	(\$ 45.00)	(\$ 516.00)
Faal, Amie K.	02-16-1726	(\$ 0.00)	(\$ 1098.90)	(\$ 90.00)	(\$ 1,188.90)
Florin, E. Mueller	02-14-1233	(\$ 435.00)	(\$ 315.00)	(\$ 45.00)	(\$ 795.00)
Fowler, Clarence	06--21-0035	(\$ 108.00)	(\$ 0.00)	(\$ 0.00)	(\$ 108.00)
Fowler, Clarence	06-21-0035	(\$ 438.00)	(\$ 0.00)	(\$ 45.00)	(\$ 483.00)
Fritz B. Scheffel Jr.	02-02-0103	(\$ 645.00)	(\$ 510.00)	(\$ 30.00)	(\$ 1,185.00)
Futch, Jeff	05-25-1412	(\$ 225.00)	(\$ 795.00)	(\$ 105.00)	(\$ 1,125.00)
Futch, Jeff	05-25-1412	(\$ 225.00)	(\$ 1095.00)	(\$ 150.00)	(\$ 1,470.00)
Futch, Jeff	05-25-1412	(\$ 225.00)	(\$ 1320.00)	(\$ 195.00)	(\$ 1,740.00)
Futch, Jeff	05-25-1412	(\$ 225.00)	(\$ 1803.00)	(\$ 240.00)	(\$ 2,268.00)
Futch, Jeff	05-25-1412	(\$ 225.00)	(\$ 2244.00)	(\$ 285.00)	(\$ 2,754.00)
Garza, Connie	06-23-0001	(\$ 108.00)	(\$ 0.00)	(\$ 0.00)	(\$ 108.00)
Garza, Connie	06-23-0002	(\$ 108.00)	(\$ 0.00)	(\$ 0.00)	(\$ 108.00)
Green, Ralph S.	01-12-0675	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Green, Ralph S.	01-12-0676	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Green, Ralph S.	01-12-0677	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Green, Ralph S.	01-12-0678	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Green, Ralph S.	01-12-0679	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Green, Ralph S.	01-12-0680	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Hunter, D'Etra Rachele	05-04-0291	(\$ 0.00)	(\$ 180.00)	(\$ 0.00)	(\$ 180.00)
James A. Builta	04-01-0021	(\$ 450.00)	(\$ 315.00)	(\$ 60.00)	(\$ 825.00)
James C. Pursley	02-02-0190	(\$ 285.00)	(\$ 165.00)	(\$ 0.00)	(\$ 450.00)
Jeff & Julie Futch	05-25-1412	(\$ 210.00)	(\$ 495.00)	(\$ 60.00)	(\$ 765.00)
JMH Inc	05-20-1068	(\$ 480.00)	(\$ 960.00)	(\$ 105.00)	(\$ 1,545.00)
Kelly, Casey	02-05-0472	(\$ 0.00)	(\$ 156.00)	(\$ 0.00)	(\$ 156.00)
Kovar, John T.	05-27-1574	(\$ 0.00)	(\$ 180.00)	(\$ 0.00)	(\$ 180.00)
Lawson, Donald R.	03-11-0241	(\$ 637.50)	(\$ 802.50)	(\$ 75.00)	(\$ 1,515.00)
Lawson, Donald R.	03-11-0241	(\$ 637.50)	(\$ 1102.50)	(\$ 120.00)	(\$ 1,860.00)

Exhibit A

<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
Lawson, Donald R.	03-11-0241	(\$ 637.50 )	(\$ 1327.50 )	(\$ 165.00 )	(\$ 2,130.00 )
Lawson, Donald R.	03-11-0241	(\$ 637.50 )	(\$ 1810.50 )	(\$ 210.00 )	(\$ 2,658.00 )
Lawson, Donald R.	03-11-0241	(\$ 637.50 )	(\$ 2251.50 )	(\$ 255.00 )	(\$ 3,144.00 )
Lunzer Estate C.M.	03-11-0225	(\$ 1095.00 )	(\$ 810.00 )	(\$ 60.00 )	(\$ 1,965.00 )
Lunzer, Estate C. M.	03-11-0226	(\$ 1095.00 )	(\$ 810.00 )	(\$ 60.00 )	(\$ 1,965.00 )
MAK Global Corp.	04-03-0985	(\$ 0.00 )	(\$ 180.00 )	(\$ 0.00 )	(\$ 180.00 )
Martinez, Sandra	04-01-0149	(\$ 0.00 )	(\$ 72.00 )	(\$ 0.00 )	(\$ 72.00 )
Martinez, Sandra	04-01-0149	(\$ 0.00 )	(\$ 468.00 )	(\$ 45.00 )	(\$ 513.00 )
Martinez-Bido, Sandra	04-01-0149	(\$ 0.00 )	(\$ 1104.00 )	(\$ 90.00 )	(\$ 1,194.00 )
Masters, B.D.	02-02-0171	(\$ 300.00 )	(\$ 465.00 )	(\$ 45.00 )	(\$ 810.00 )
Masters, B.D.	02-02-0171	(\$ 300.00 )	(\$ 765.00 )	(\$ 90.00 )	(\$ 1,155.00 )
Masters, B.D.	02-02-0171	(\$ 300.00 )	(\$ 990.00 )	(\$ 135.00 )	(\$ 1,425.00 )
Masters, B.D.	02-02-0171	(\$ 300.00 )	(\$ 1473.00 )	(\$ 180.00 )	(\$ 1,953.00 )
Masters, B.D.	02-02-0171	(\$ 300.00 )	(\$ 1914.00 )	(\$ 225.00 )	(\$ 2,439.00 )
Meja, Macario	03-11-0181	(\$ 0.00 )	(\$ 156.00 )	(\$ 0.00 )	(\$ 156.00 )
Meja, Macario	03-11-0182	(\$ 0.00 )	(\$ 156.00 )	(\$ 0.00 )	(\$ 156.00 )
Mott, W. H.	04-11-0626	(\$ 450.00 )	(\$ 575.00 )	(\$ 90.00 )	(\$ 1,115.00 )
Mott, W. H.	04-11-0626	(\$ 450.00 )	(\$ 915.00 )	(\$ 135.00 )	(\$ 1,500.00 )
Mott, W. H.	04-11-0626	(\$ 450.00 )	(\$ 1140.00 )	(\$ 180.00 )	(\$ 1,770.00 )
Mott, W. H.	04-11-0626	(\$ 450.00 )	(\$ 1623.00 )	(\$ 225.00 )	(\$ 2,298.00 )
Mott, W. H.	04-11-0626	(\$ 450.00 )	(\$ 2064.00 )	(\$ 270.00 )	(\$ 2,784.00 )
Mueller, Florin	02-14-1233	(\$ 450.00 )	(\$ 615.00 )	(\$ 90.00 )	(\$ 1,155.00 )
Mueller, Florin	02-14-1233	(\$ 450.00 )	(\$ 915.00 )	(\$ 135.00 )	(\$ 1,500.00 )
Mueller, Florin	02-14-1233	(\$ 450.00 )	(\$ 1140.00 )	(\$ 180.00 )	(\$ 1,770.00 )
Mueller, Florin	02-14-1233	(\$ 450.00 )	(\$ 1623.00 )	(\$ 225.00 )	(\$ 2,298.00 )
Mueller, Florin	02-14-1233	(\$ 450.00 )	(\$ 2705.85 )	(\$ 270.00 )	(\$ 3,425.85 )
N. World Trade Inc	01-19-0661	(\$ 825.00 )	(\$ 1818.00 )	(\$ 195.00 )	(\$ 2,838.00 )
N. World Trade Inc	01-19-0661	(\$ 825.00 )	(\$ 2757.60 )	(\$ 240.00 )	(\$ 3,822.60 )
Nesselrotte, E. M.	01-12-0825	(\$ 0.00 )	(\$ 48.00 )	(\$ 0.00 )	(\$ 48.00 )
Newell. Craig Allen	02-04-0435	(\$ 0.00 )	(\$ 72.00 )	(\$ 0.00 )	(\$ 72.00 )
Newell. Craig Allen	02-04-0435	(\$ 0.00 )	(\$ 651.00 )	(\$ 45.00 )	(\$ 696.00 )
Nunez, Nora	03-18-0471	(\$ 0.00 )	(\$ 156.00 )	(\$ 0.00 )	(\$ 156.00 )
Oren T. Taylor	01-19-0661	(\$ 810.00 )	(\$ 510.00 )	(\$ 15.00 )	(\$ 1,335.00 )
Ortiz, Guadalupe O.	05-03-0182	(\$ 0.00 )	(\$ 180.00 )	(\$ 0.00 )	(\$ 180.00 )
Parobek, Charles	04-13-0790	(\$ 0.00 )	(\$ 180.00 )	(\$ 0.00 )	(\$ 180.00 )
Parobek, Charles	04-13-0791	(\$ 0.00 )	(\$ 180.00 )	(\$ 0.00 )	(\$ 180.00 )
Pursley, James C.	02-02-0190	(\$ 300.00 )	(\$ 465.00 )	(\$ 45.00 )	(\$ 1,380.00 )
Pursley, James C.	02-02-0190	(\$ 300.00 )	(\$ 765.00 )	(\$ 90.00 )	(\$ 1,155.00 )
Pursley, James C.	02-02-0190	(\$ 300.00 )	(\$ 945.00 )	(\$ 135.00 )	(\$ 810.00 )
Pursley, James C.	02-02-0190	(\$ 300.00 )	(\$ 1428.00 )	(\$ 180.00 )	(\$ 1,908.00 )
Pursley, James C.	02-02-0190	(\$ 300.00 )	(\$ 2228.10 )	(\$ 225.00 )	(\$ 2,753.10 )
Reynolds, Shirley Albert	04-14-0869	(\$ 75.00 )	(\$ 360.00 )	(\$ 45.00 )	(\$ 480.00 )

Exhibit A

<u>NAME</u>	<u>Unit-Blk-Lot</u>	<u>Standby</u>	<u>Road</u>	<u>Lien</u>	<u>Amount</u>
Reynolds, Shirley Albert	04-14-0869	(\$ 75.00 )	(\$ 660.00 )	(\$ 90.00 )	(\$ 825.00 )
Reynolds, Shirley Albert	04-14-0869	(\$ 75.00 )	(\$ 885.00 )	(\$ 135.00 )	(\$ 1,095.00 )
Reynolds, Shirley Albert	04-14-0869	(\$ 75.00 )	(\$ 1368.00 )	(\$ 180.00 )	(\$ 1,623.00 )
Reynolds, Shirley Albert	04-14-0869	(\$ 75.00 )	(\$ 1809.00 )	(\$ 225.00 )	(\$ 2,109.00 )
Riley, Susan	05-28-1630	(\$ 0.00 )	(\$ 60.00 )	(\$ 0.00 )	(\$ 60.00 )
RLB LTD Investments	03-24-0400	(\$ 0.00 )	(\$ 108.00 )	(\$ 0.00 )	(\$ 108.00 )
RLB LTD Investments	03-24-0400	(\$ 0.00 )	(\$ 549.00 )	(\$ 45.00 )	(\$ 594.00 )
Scheffel, Fritz B. Jr	02-02-0103	(\$ 660.00 )	(\$ 810.00 )	(\$ 75.00 )	(\$ 1,545.00 )
Scheffel, Fritz B. Jr	02-02-0103	(\$ 660.00 )	(\$ 1110.00 )	(\$ 120.00 )	(\$ 1,890.00 )
Scheffel, Fritz B. Jr	02-02-0103	(\$ 660.00 )	(\$ 1335.00 )	(\$ 165.00 )	(\$ 2,160.00 )
Scheffel, Fritz B. Jr	02-02-0103	(\$ 660.00 )	(\$ 1818.00 )	(\$ 210.00 )	(\$ 2,688.00 )
Scheffel, Fritz B. Jr	02-02-0103	(\$ 660.00 )	(\$ 2662.20 )	(\$ 255.00 )	(\$ 3,577.20 )
Shirley Albert Reynolds	04-14-0869	(\$ 60.00 )	(\$ 60.00 )	(\$ 0.00 )	(\$ 120.00 )
Speed, Delores	04-01-0113	(\$ 0.00 )	(\$ 60.00 )	(\$ 0.00 )	(\$ 60.00 )
Speed, Delores	04-01-0113	(\$ 0.00 )	(\$ 360.00 )	(\$ 45.00 )	(\$ 405.00 )
Speed, Delores	04-01-0113	(\$ 0.00 )	(\$ 843.00 )	(\$ 90.00 )	(\$ 933.00 )
Speed, Delores	04-01-0113	(\$ 0.00 )	(\$ 1284.00 )	(\$ 135.00 )	(\$ 1,419.00 )
Tahitian Village Corp.	02-05-0498	(\$ 225.00 )	(\$ 1020.00 )	(\$ 150.00 )	(\$ 1,395.00 )
Tahitian Village Corp.	02-05-0498	(\$ 225.00 )	(\$ 1245.00 )	(\$ 195.00 )	(\$ 1,665.00 )
Tahitian Village Corp.	02-05-0498	(\$ 225.00 )	(\$ 1728.00 )	(\$ 240.00 )	(\$ 2,193.00 )
Taylor, Oren T.	01-19-0661	(\$ 825.00 )	(\$ 810.00 )	(\$ 60.00 )	(\$ 1,695.00 )
Taylor, Oren T.	01-19-0661	(\$ 825.00 )	(\$ 1110.00 )	(\$ 105.00 )	(\$ 2,040.00 )
Taylor, Oren T.	01-19-0661	(\$ 825.00 )	(\$ 1335.00 )	(\$ 150.00 )	(\$ 2,310.00 )
Torres, Jr., Jaime	05-01-0014	(\$ 0.00 )	(\$ 156.00 )	(\$ 0.00 )	(\$ 156.00 )
Torres, Yolanda	04-13-0803	(\$ 0.00 )	(\$ 156.00 )	(\$ 0.00 )	(\$ 156.00 )
Vanden Heuvel, Wilma L.	01-09-1252	(\$ 0.00 )	(\$ 152.00 )	(\$ 0.00 )	(\$ 152.00 )
Varn, Brandon	02-05-0541	(\$ 0.00 )	(\$ 84.00 )	(\$ 0.00 )	(\$ 84.00 )
Varn, Brandon	02-05-0541	(\$ 0.00 )	(\$ 648.00 )	(\$ 45.00 )	(\$ 693.00 )
W.H. & Marjorie Mott	04-11-0626	(\$ 435.00 )	(\$ 315.00 )	(\$ 45.00 )	(\$ 795.00 )
Walker, Rebecca	02-05-0579	(\$ 0.00 )	(\$ 60.00 )	(\$ 0.00 )	(\$ 60.00 )
Watson, Jeffrey C.	01-09-1166	(\$ 225.00 )	(\$ 171.00 )	(\$ 45.00 )	(\$ 441.00 )
Watson, Jeffrey C.	01-09-1166	(\$ 225.00 )	(\$ 1006.35 )	(\$ 90.00 )	(\$ 1,321.35 )
Weisenberger, Arthur	05-17-1072	(\$ 225.00 )	(\$ 1020.00 )	(\$ 150.00 )	(\$ 1,395.00 )
Weisenberger, Arthur	05-17-1072	(\$ 225.00 )	(\$ 1245.00 )	(\$ 195.00 )	(\$ 1,665.00 )
Weisenberger, Arthur	05-17-1072	(\$ 225.00 )	(\$ 1728.00 )	(\$ 240.00 )	(\$ 2,193.00 )
Weisenberger, Arthur	05-17-1072	(\$ 225.00 )	(\$ 2169.00 )	(\$ 285.00 )	(\$ 2,679.00 )
Wood Jr., Darrell W.	03-02-0019	(\$ 0.00 )	(\$ 132.00 )	(\$ 0.00 )	(\$ 132.00 )
Wood, David J.	01-09-1265	(\$ 0.00 )	(\$ 60.00 )	(\$ 0.00 )	(\$ 60.00 )
Wood, David J.	01-09-1265	(\$ 0.00 )	(\$ 45.00 )	(\$ 0.00 )	(\$ 45.00 )
Wood, David J.	01-09-1265	(\$ 0.00 )	(\$ 513.00 )	(\$ 45.00 )	(\$ 558.00 )
Wood, David J.	01-09-1265	(\$ 0.00 )	(\$ 1110.60 )	(\$ 90.00 )	(\$ 1,200.60 )
<b>TOTAL</b>		<b>\$ 61,236.00</b>	<b>\$ 141,235.30</b>	<b>\$ 15,615.00</b>	<b>\$ 218,086.30</b>

Lien List Recap for APRIL 2019

Total Amount of Liens Released	\$	218,086.30
Road Assessments Paid	\$	55,352.43
Standby Assessments Paid	\$	2,107.95
Attorney Fees	\$	7,768.73
Total actually collected	\$	65,229.11
Total Write offs	\$	25,470.94

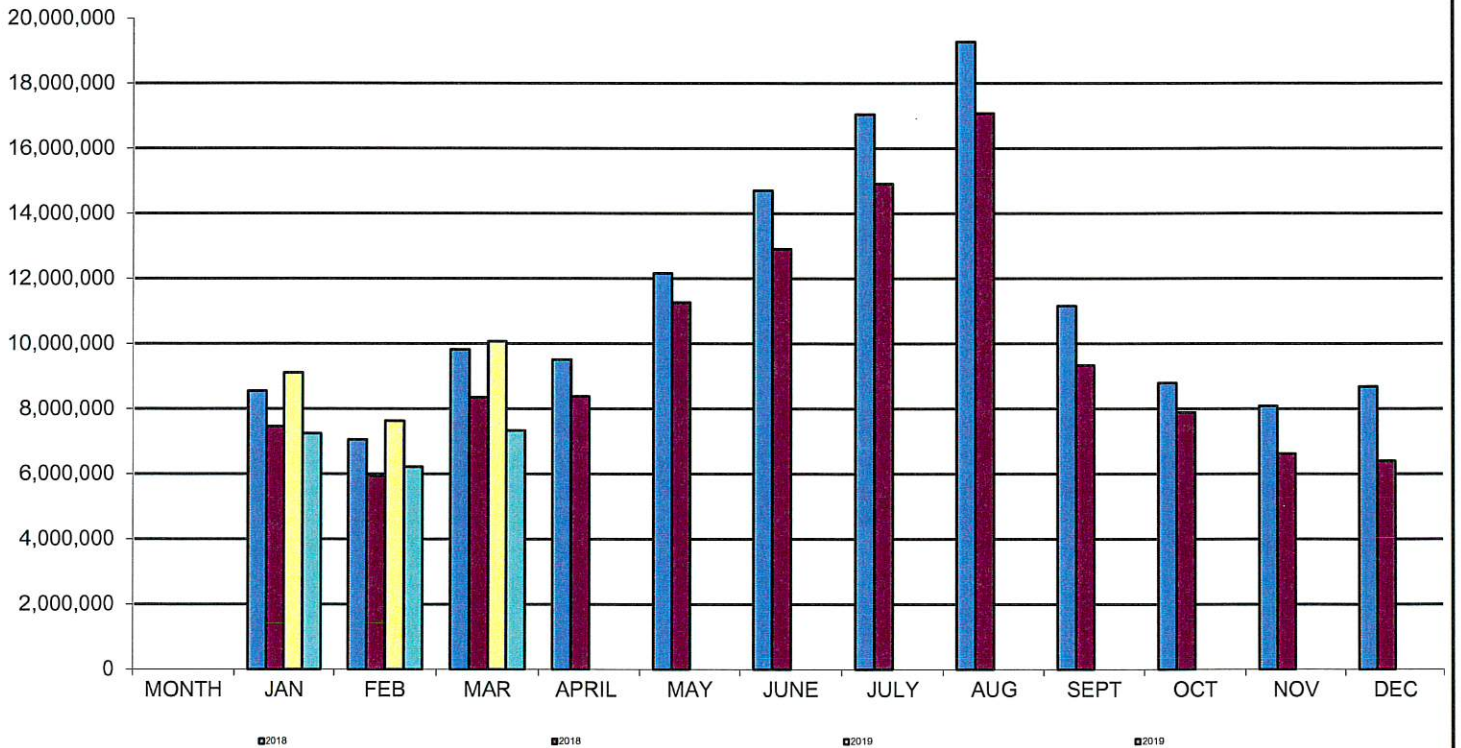
# Misc Reports

	Total Customers Billed	E-Billing Customers	Web Online Payments	Bank Drafts	Credit Card Drafts	% of Customers paying online or drafts	Mail/Walk-ins/ Drop Box
Jan	1749	652	731	282	262	58%	474
Feb	1754	660	751	280	277	59%	446
Mar	1756	667	797	281	282	61%	396
Apr	0	0	0	0	0		0
May	0	0	0	0	0		0
Jun	0	0	0	0	0		0
Jul	0	0	0	0	0		0
Aug	0	0	0	0	0		0
Sep	0	0	0	0	0		0
Oct	0	0	0	0	0		0
Nov	0	0	0	0	0		0
Dec	0	0	0	0	0		0

	Culvert Permits (Cumulative Total)	Irrigation Permits (Cumulative Total)	Swimming Pool Permits (Cumulative Total)
Jan	11	0	1
Feb	20	0	1
Mar	36	1	1
Apr	0	0	0
May	0	0	0
Jun	0	0	0
Jul	0	0	0
Aug	0	0	0
Sep	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	9

**BCWCID#2 2019  
CONSUMPTION REPORT**

	2018	2018	2019	2019	2019		
	PUMPED	USAGE	PUMPED	USAGE	PUMPED	ACTIVE	
MONTH	WATER	OF WATER	WATER	OF WATER	UNBILLED	METERS	%
JAN	8542700	7456309	9099400	7234102	1212800	1,749	7%
FEB	7052400	5935407	7619700	6209391	1249390	1,754	2%
MAR	9807100	8339939	10069140	7325180	1084400	1,756	16%
APRIL	9507700	8371140					#DIV/0!
MAY	12156500	11258177					#DIV/0!
JUNE	14696367	12907732					#DIV/0!
JULY	17043575	14906255					#DIV/0!
AUG	19271835	17071678					#DIV/0!
SEPT	11152765	9326113					#DIV/0!
OCT	8789779	7891026					#DIV/0!
NOV	8073110	6615931					#DIV/0!
DEC	8680383	6391292					#DIV/0!
<b>TOTALS</b>	<b>134,774,214</b>	<b>116,470,999</b>	<b>26,788,240</b>	<b>20,768,673</b>	<b>3,546,590</b>		<b>9%</b>



JOB CODE	----- ISSUED THIS PERIOD -----				----- PRIOR ORDERS -----			TOTAL	TOTAL
	ISSUED	COMPLETED	VOIDED	OUTSTANDING	COMPLETED	VOIDED	OUTSTANDING	COMPLETED	OUTSTANDING
ALARM SEWER ALARM	13	13	0	0	1,550	16	3	1,563	3
BROWN BROWN WATER	0	0	0	0	336	3	0	336	0
CULVE CULVERT PERMIT	16	16	0	0	201	7	2	217	2
FLUSH FLUSH WATER LINE	3	3	0	0	737	0	3	740	3
HSWAP METER HEAD SWAP	1	0	1	0	137	11	0	137	0
IRRI IRRIGATION PERMIT	0	0	0	0	26	2	0	26	0
LEAK CHECK FOR LEAK	6	6	0	0	1,478	15	2	1,484	2
LKMTR LOCK MTR	1	1	0	0	217	63	0	218	0
LNLOC LINE LOCATE	2	2	0	0	189	3	0	191	0
METER MOVE METER CHARGE	0	0	0	0	6	7	0	6	0
MI METER INFORMATION	1	1	0	0	137	9	2	138	2
MISCE MISCELLANEOUS	14	13	0	1	2,991	170	9	3,004	10
MOW MOWING GRASS	1	1	0	0	244	1	1	245	1
OCC OCCUPANT CHANGE	14	14	0	0	3,307	59	0	3,321	0
ODOR SMELLY WATER	0	0	0	0	15	0	1	15	1
OFF TURN OFF SERVICE	6	5	1	0	2,349	264	0	2,354	0
OFFEE TRIP CHARGE TURN OFF	0	0	0	0	14	0	0	14	0
ON TURN ON SERVICE	12	11	1	0	2,879	77	0	2,890	0
ONFEE TRIP CHARGE TURN ON	0	0	0	0	13	2	0	13	0
POOLS POOL/SPA PERMIT	1	1	0	0	26	1	0	27	0
RC READ CHECK	2	0	2	0	402	83	2	402	2
ROAD ROAD REPAIR	11	4	0	7	3,456	23	45	3,460	52
RRMON RADIO READ MONITOR (RENT)	0	0	0	0	0	1	0	0	0
SEWER WASTEWATER MISC SERVICE	1	0	0	1	1,358	24	2	1,358	3
SIGN STREET SIGN	0	0	0	0	59	2	0	59	0
SWAP METER SWAP-OUT	4	4	0	0	1,558	94	0	1,562	0
SWTAP W/W TAP	5	1	0	4	341	12	5	342	9
TMPWT TMP WTR	0	0	0	0	7	4	0	7	0
W/W W/W ESTIMATE	17	15	1	1	775	24	5	790	6
WMEAS MEASURE FOR WATER TAP	48	47	0	1	1,074	25	4	1,121	5
WPRES LOW WATER PRESSURE	0	0	0	0	288	15	0	288	0
WTRTP WATER TAP	7	0	1	6	23	627	2	23	8
WMMOV W/W ESTIMATE FOR RELOCATE	0	0	0	0	11	5	0	11	0
** GRAND TOTALS **	186	158	7	21	26,204	1,649	88	26,362	109

MARCH 2019

BCWCID#2

Re-Cap of Water Tap Applications

WATER TAPS:

2019 Complete.....	9	
2019 Pending.....	13	
2018 Complete.....	96	
2017 Complete.....	78	
2016 Complete .....	88	
2015 Complete .....	60	
2014 Complete .....	39	
2013 Complete.....	35	
2012 Complete.....	37	
2011 Complete.....	42	
2010 Complete.....	49	
2009 Complete.....	43	
2008 Complete.....	35	
2007 Complete.....	47	
2006 Pending.....	1	(Sac-N-Pac)
2006 Complete.....	25	
2005 Complete.....	26	
2004 Complete.....	39	
2003 Complete.....	72	
2002 Complete.....	113	

MARCH 2019

BCWCID#2

Re-Cap of Waste Water Tap Applications

WASTE WATER TAPS:

2019 Complete.....	2
2019 Pending.....	8
2018 Complete.....	52
2017 Complete .....	35
2016 Complete .....	40
2015 Complete .....	32
2014 Complete .....	26

**Active Waste Water Customers: 710**

2013-2019 COMPARISON ROAD & STANDBY

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
<b>JAN</b>									
2013	\$41,260.80	\$938.00	\$ 42,198.80	\$5,354.51	\$0.00	\$ 5,354.51	\$ 47,553.31	2.22%	0.00%
2014	\$16,953.96	\$6,717.00	\$ 23,670.96	\$2,025.33	\$756.00	\$ 2,781.33	\$ 26,452.29	28.38%	27.18%
2015	\$46,965.38	\$3,501.00	\$ 50,466.38	\$2,088.00	\$0.00	\$ 2,088.00	\$ 52,554.38	6.94%	0.00%
2016	\$38,720.86	\$4,131.00	\$ 42,851.86	\$5,019.54	\$108.00	\$ 5,127.54	\$ 47,979.40	9.64%	2.11%
2017	\$ 35,426.89	\$ 5,954.00	\$ 41,380.89	\$ 896.00	\$ 264.00	\$ 1,160.00	\$ 42,540.89	14.39%	2276%
2018	\$ 115,672.15	\$ 10,968.00	\$ 126,640.15	\$ 3,217.00	\$ -	\$ 3,217.00	\$ 129,857.15	8.66%	0.00%
2019	\$ 46,224.84	\$ 13,062.05	\$ 59,286.89	\$ 399.00	\$ -	\$ 399.00	\$ 59,685.89	22.03%	0.00%
<b>FEB</b>									
2013	\$ 18,626.80	\$ 67,095.40	\$ 85,722.20	\$ 1,030.75	\$ 5,044.00	\$ 6,074.75	\$ 91,796.95	78.27%	13.03%
2014	\$ 15,340.01	\$ 50,611.20	\$ 65,951.21	\$ 630.63	\$ 2,916.00	\$ 3,546.63	\$ 69,497.84	76.74%	82.22%
2015	\$ 29,099.97	\$ 81,445.03	\$ 110,545.00	\$ 3,048.00	\$ 4,474.50	\$ 7,522.50	\$ 118,067.50	73.68%	59.48%
2016	\$ 29,281.26	\$ 97,183.76	\$ 126,465.02	\$ 2,196.00	\$ 4,752.00	\$ 6,948.00	\$ 133,413.02	76.85%	68.39%
2017	\$ 37,167.14	\$ 108,620.10	\$ 145,787.24	\$ 6,098.00	\$ 644.00	\$ 6,742.00	\$ 152,529.24	74.51%	9.55%
2018	\$ 52,408.12	\$ 92,820.40	\$ 145,228.52	\$ 7,030.00	\$ -	\$ 7,030.00	\$ 152,258.52	63.91%	0.00%
2019	\$ 40,081.59	\$ 84,607.20	\$ 124,688.79	\$ 525.00	\$ -	\$ 525.00	\$ 125,213.79	67.85%	0.00%
<b>MARCH</b>									
2013	\$ 17,858.90	\$ 34,408.60	\$ 52,267.50	\$ 3,172.37	\$ 1,428.00	\$ 4,600.37	\$ 56,867.87	65.83%	31.04%
2014	\$ 13,978.32	\$ 60,159.00	\$ 74,137.32	\$ 1,453.37	\$ 3,024.00	\$ 4,477.37	\$ 78,614.69	81.15%	67.54%
2015	\$ 25,994.36	\$ 48,549.86	\$ 74,544.22	\$ 520.00	\$ 2,135.92	\$ 2,655.92	\$ 77,200.14	65.13%	80.42%
2016	\$ 39,332.78	\$ 43,344.46	\$ 82,677.24	\$ 7,171.28	\$ 1,746.00	\$ 8,917.28	\$ 91,594.52	52.43%	19.58%
2017	\$ 63,299.04	\$ 58,291.95	\$ 121,590.99	\$ 3,628.50	\$ 2,655.00	\$ 6,283.50	\$ 127,874.49	47.94%	42.25%
2018	\$ 60,476.28	\$ 79,758.65	\$ 140,234.93	\$ 2,582.83	\$ -	\$ 2,582.83	\$ 142,817.76	56.88%	0.00%
2019	\$ 71,856.72	\$ 94,731.17	\$ 166,587.89	\$ 3,801.00	\$ -	\$ 3,801.00	\$ 170,388.89	56.87%	0.00%
<b>APRIL</b>									
2013	\$ 4,049.54	\$ 15,913.00	\$ 19,962.54	\$ 398.69	\$ 168.00	\$ 566.69	\$ 20,529.23	79.71%	29.65%
2014	\$ 10,437.83	\$ 23,886.85	\$ 34,324.68	\$ 1,697.16	\$ 540.00	\$ 2,237.16	\$ 36,561.84	69.59%	24.24%
2015	\$ 50,455.27	\$ 26,487.88	\$ 76,943.15	\$ 1,113.20	\$ 432.00	\$ 1,545.20	\$ 78,488.35	34.43%	27.96%
2016	\$ 12,911.65	\$ 23,397.53	\$ 36,309.18	\$ 639.00	\$ 864.00	\$ 1,503.00	\$ 37,812.18	64.44%	57.49%
2017	\$ 10,981.60	\$ 25,543.90	\$ 36,525.50	\$ 921.00	\$ 1,056.00	\$ 1,977.00	\$ 38,502.50	69.93%	53.41%
2018	\$ 17,879.81	\$ 36,796.04	\$ 54,675.85	\$ 1,042.50	\$ -	\$ 1,042.50	\$ 55,718.35	67.30%	0.00%
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
<b>MAY</b>									
2013	\$ 5,122.66	\$ 9,357.00	\$ 14,479.66	\$ 2,357.38	\$ 182.00	\$ 2,539.38	\$ 17,019.04	64.62%	7.17%
2014	\$ 11,212.74	\$ 11,752.32	\$ 22,965.06	\$ 2,332.50	\$ 324.00	\$ 2,656.50	\$ 25,621.56	51.17%	12.20%
2015	\$ 21,695.12	\$ 9,728.10	\$ 31,423.22	\$ 1,119.76	\$ 432.00	\$ 1,551.76	\$ 32,974.98	30.96%	27.84%
2016	\$ 20,027.28	\$ 15,607.50	\$ 35,634.78	\$ 585.00	\$ 432.00	\$ 1,017.00	\$ 36,651.78	43.80%	42.48%
2017	\$ 19,898.03	\$ 22,307.58	\$ 42,205.61	\$ 300.00	\$ 396.00	\$ 696.00	\$ 42,901.61	52.85%	56.90%
2018	\$ 41,756.88	\$ 26,147.09	\$ 67,903.97	\$ 2,243.00	\$ -	\$ 2,243.00	\$ 70,146.97	38.51%	0.00%
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
<b>JUNE</b>									
2013	\$ 7,452.91	\$ 8,772.60	\$ 16,225.51	\$ 969.80	\$ 84.00	\$ 1,053.80	\$ 17,279.31	54.07%	7.97%
2014	\$ 5,461.13	\$ 12,304.05	\$ 17,765.18	\$ 231.00	\$ 432.00	\$ 663.00	\$ 18,428.18	69.26%	65.16%
2015	\$ 12,383.14	\$ 10,440.44	\$ 22,823.58	\$ 847.00	\$ 648.00	\$ 1,495.00	\$ 24,318.58	45.74%	43.34%
2016	\$ 21,078.47	\$ 11,074.21	\$ 32,152.68	\$ 1,417.20	\$ 108.00	\$ 1,525.20	\$ 33,677.88	34.44%	7.08%
2017	\$ 48,144.47	\$ 21,764.19	\$ 69,908.66	\$ 2,386.00	\$ 264.00	\$ 2,650.00	\$ 72,558.66	31.13%	9.96%
2018	\$ 16,318.86	\$ 18,300.19	\$ 34,619.05	\$ 168.00	\$ -	\$ 168.00	\$ 34,787.05	52.86%	0.00%
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
<b>JULY</b>									
2013	\$ 6,390.25	\$ 7,293.79	\$ 13,684.04	\$ 1,485.55	\$ 336.00	\$ 1,821.55	\$ 15,505.59	53.30%	18.45%
2014	\$ 6,374.05	\$ 10,114.10	\$ 16,488.15	\$ 61.50	\$ 432.00	\$ 493.50	\$ 16,981.65	61.34%	87.54%
2015	\$ 6,165.31	\$ 9,191.51	\$ 15,356.82	\$ 215.00	\$ 216.00	\$ 431.00	\$ 15,787.82	59.85%	50.12%
2016	\$ 6,631.02	\$ 11,096.09	\$ 17,727.11	\$ 230.00	\$ 70.00	\$ 300.00	\$ 18,027.11	62.59%	23.33%
2017	\$ 44,122.82	\$ 16,037.89	\$ 60,160.71	\$ 5,865.00	\$ 264.00	\$ 6,129.00	\$ 66,289.71	26.66%	4.31%
2018	\$ 38,333.43	\$ 17,983.81	\$ 56,317.24	\$ 690.00	\$ -	\$ 690.00	\$ 57,007.24	31.93%	0.00%
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
<b>AUG</b>									
2013	\$ 8,507.85	\$ 6,579.95	\$ 15,087.80	\$ 963.75	\$ 168.00	\$ 1,131.75	\$ 16,219.55	43.61%	14.84%
2014	\$ 3,765.23	\$ 8,221.80	\$ 11,987.03	\$ -	\$ 216.00	\$ 216.00	\$ 12,203.03	68.59%	100.00%
2015	\$ 3,254.30	\$ 6,734.31	\$ 9,988.61	\$ -	\$ 324.00	\$ 324.00	\$ 10,312.61	67.42%	100.00%
2016	\$ 2,280.82	\$ 9,568.56	\$ 11,849.38	\$ 585.00	\$ -	\$ 585.00	\$ 12,434.38	29.56%	0.00%
2017	\$ 8,001.35	\$ 12,884.4	\$ 20,885.75	\$ 0	\$ 132	\$ 132.00	\$ 21,017.75	61.69%	100.00%
2018	\$ 24,195.33	\$ 19,735.00	\$ 43,930.33	\$ 885.00	\$ -	\$ 885.00	\$ 44,815.33	44.92%	0.00%
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	% Current Rd	% Current SB
<b>SEPT.</b>									
2013	\$ 10,527.65	\$ 7,165.50	\$ 17,693.15	\$ 2,022.55	\$ 466.50	\$ 2,489.05	\$ 20,182.20	40.50%	18.74%
2014	\$ 18,117.34	\$ 10,992.20	\$ 29,109.54	\$ 2,179.53	\$ 495.00	\$ 2,674.53	\$ 31,784.07	37.76%	18.51%
2015	\$ 22,714.24	\$ 11,123.31	\$ 33,837.55	\$ 885.00	\$ 324.00	\$ 1,209.00	\$ 35,046.55	32.87%	26.80%
2016	\$ 32,586.89	\$ 14,553.53	\$ 47,140.42	\$ 1,016.00	\$ -	\$ 1,016.00	\$ 48,156.42	30.87%	0.00%
2017	\$ 23,883.05	\$ 14,768.60	\$ 38,651.65	\$ 4,142.50	\$ 264.00	\$ 4,406.50	\$ 43,058.15	38.21%	5.99%
2018	\$ 42,652.37	\$ 17,691.00	\$ 60,343.37	\$ 1,002.00	\$ -	\$ 1,002.00	\$ 61,345.37	29.32%	0.00%
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
<b>OCT.</b>									
2013	\$ 10,746.30	\$ 33,671.51	\$ 44,417.81	\$ 1,438.04	\$ 1,783.50	\$ 3,221.54	\$ 47,639.35	75.81%	55.36%
2014	\$ 7,888.35	\$ 38,685.75	\$ 46,574.10	\$ 410.50	\$ 2,492.00	\$ 2,902.50	\$ 49,476.60	83.06%	85.86%
2015	\$ 14,755.50	\$ 25,498.73	\$ 40,254.23	\$ 291.15	\$ 1,426.00	\$ 1,717.15	\$ 41,971.38	63.34%	83.04%
2016	\$ 31,103.58	\$ 31,954.49	\$ 63,058.07	\$ 3,217.00	\$ 1,521.00	\$ 4,738.00	\$ 67,796.07	50.67%	32.10%
2017	\$ 29,843.05	\$ 46,553.10	\$ 76,396.15	\$ 3,738.05	\$ 2,112.00	\$ 5,850.05	\$ 82,246.20	60.94%	36.10%
2018	\$ 36,769.56	\$ 47,516.10	\$ 84,285.66	\$ 4,989.50	\$ -	\$ 4,989.50	\$ 89,275.16	56.38%	0.00%
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
<b>NOV.</b>									
2013	\$ 6,394.66	\$ 25,224.75	\$ 31,619.41	\$ 110.75	\$ 588.00	\$ 698.75	\$ 32,318.16	79.78%	84.15%
2014	\$ 4,730.54	\$ 29,029.44	\$ 33,759.98	\$ 288.00	\$ 1,630.50	\$ 1,918.50	\$ 35,678.48	85.99%	84.99%
2015	\$ 15,068.39	\$ 37,149.21	\$ 52,217.60	\$ 1,035.00	\$ 2,052.00	\$ 3,087.00	\$ 55,304.60	71.14%	66.47%
2016	\$ 6,171.79	\$ 45,891.03	\$ 52,062.82	\$ 1,087.00	\$ 968.00	\$ 2,055.00	\$ 54,117.82	88.15%	47.10%
2017	\$ 31,199.20	\$ 61,695.11	\$ 92,894.31	\$ 8,020.36	\$ 1,350.00	\$ 9,370.36	\$ 102,264.67	66.41%	14.41%
2018	\$ 26,903.97	\$ 82,094.08	\$ 108,998.05	\$ 8,671.67	\$ -	\$ 8,671.67	\$ 117,669.72	75.32%	0.00%
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
<b>DEC.</b>									
2013	\$ 13,816.98	\$ 110,388.45	\$ 124,205.43	\$ 2,121.50	\$ 5,376.00	\$ 7,497.50	\$ 131,702.93	88.88%	71.70%
2014	\$ 12,752.43	\$ 190,734.04	\$ 203,486.47	\$ 2,496.00	\$ 6,277.50	\$ 8,773.50	\$ 212,259.97	93.73%	71.55%
2015	\$ 36,428.08	\$ 192,012.79	\$ 228,440.87	\$ 3,714.00	\$ 7,128.00	\$ 10,842.00	\$ 239,282.87	84.05%	65.74%
2016	\$ 19,769.65	\$ 247,519.79	\$ 267,289.44	\$ 117.00	\$ 7,320.00	\$ 7,437.00	\$ 274,726.44	92.60%	98.43%
2017	\$ 41,040.80	\$ 229,161.96	\$ 270,202.76	\$ 5,370.66	\$ 7,656.00	\$ 13,026.66	\$ 283,229.42	84.81%	58.77%
2018	\$ 39,095.01	\$ 349,567.00	\$ 388,662.01	\$ 7,189.47	\$ -	\$ 7,189.47	\$ 395,851.48	89.94%	0.00%
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!

MONTH	PRIOR YR RD	CURRENT RD	TOTAL ROADS	PRIOR YR SB	CURRENT SB	TOTAL SB	TOTALS	Of Collections	
								% Current Rd	% Current SB
TOTALS									
2013	\$ 150,755.30	\$ 326,808.55	\$ 477,563.85	\$ 21,425.64	\$ 15,624.00	\$ 37,049.64	\$ 514,613.49	68.43%	42.17%
2014	\$ 127,011.93	\$ 453,207.75	\$ 580,219.68	\$ 13,805.52	\$ 19,535.00	\$ 33,340.52	\$ 613,560.20	78.11%	58.59%
2015	\$ 284,979.06	\$ 461,862.17	\$ 746,841.23	\$ 14,876.11	\$ 19,592.42	\$ 34,468.53	\$ 781,309.76	61.84%	56.84%
2016	\$ 280,420.05	\$ 555,321.95	\$ 835,742.00	\$ 23,280.02	\$ 17,889.00	\$ 41,169.02	\$ 876,911.02	66.45%	43.45%
2017	\$ 393,007.44	\$ 623,582.78	\$ 1,016,590.22	\$ 41,366.07	\$ 17,057.00	\$ 58,423.07	\$ 1,075,013.29	61.34%	29.20%
2018	\$ 512,461.77	\$ 799,377.36	\$ 1,311,839.13	\$ 39,710.97	\$ -	\$ 39,710.97	\$ 1,351,550.10	60.94%	0.00%
2019	\$ 158,163.15	\$ 192,400.42	\$ 350,563.57	\$ 4,725.00	\$ -	\$ 4,725.00	\$ 355,288.57	54.88%	0.00%
TOTALS			\$ 5,319,359.68			\$ 248,886.75	\$ 5,568,246.43		