



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

January 31, 2018

Cash Flow Report - Operating Water Account

As of January 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 01/01/2018				\$156,727.03
Receipts				
	Payment from Standby Fund		2,389.63	
	Payment from Road Fund		32,913.30	
	Interest Earned on Checking		14.15	
	Accounts Receivable-W		125,378.96	
	Accounts Receivable-WW		72,982.77	
	Accounts Receivable - Pump/TWDB Reserve		12,568.42	
	Accounts Receivable		1,361.52	
Total Receipts				247,608.75
Disbursements				
21370	Ameriflex Business Solutions	FSA Purchases	(61.97)	
21371	AT&T	Telephone Expense	(292.30)	
21372	AT&T Mobility	Telephone Expense	(56.92)	
21373	B & B Auto Supply	Vehicle Repairs & Maintenance	(294.95)	
21374	Bastrop Chamber of Commerce	Dues & Subscriptions	(535.00)	
21375	Bastrop Copier	Office Supplies	(105.15)	
21376	CME Testing and Engineering, Inc	Storage Tank Project	(5,481.50)	
21377	Dental Select	Dental Insurance	(222.64)	
21378	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(7,390.47)	
21379	Home Depot	Materials & Maintenance	(439.39)	
21380	Neopost USA Inc.	Office Equip Lease	(413.21)	
21381	Purify	Chemical/Chlorine	(1,102.50)	
21382	Quill Corporation	Office Supplies	(51.26)	
21383	State of Texas Communications	Computer Services	(1,092.50)	
21384	Time Warner Cable	Telephone/Internet	(156.20)	
21385	Tractor Supply Co	Materials	(542.88)	
21386	USABluebook	Materials & Maintenance	(978.20)	
21387	We Rent It	Field Equipment Rental	(125.95)	
21388	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
21389	Wex Bank	Fuel	(1,177.62)	
21390	Xerox Corporation	Office Leased Equipment	(397.20)	
21391	Ameriflex Business Solutions	FSA Purchases	(14.30)	
21392	Aqua Water Supply Corporation	Water Samples	(150.00)	
21393	Austin American Stateman	Public Notice	(284.79)	
21394	BEFCO Engineering, Inc	Engineering Fee - Water & Wastewater Map Updat	(3,925.00)	
21395	Card Service Center	Credit Card Expense	(2,119.51)	
21396	Cintas Corporation #86	Uniforms	(998.00)	
21397	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(926.60)	
21398	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,643.95)	
21399	Lowe's Business Account	Materials	(2,594.43)	
21400	Mathis Rentals	Field Equipment Rental	(245.71)	
21401	Matrix Imaging Solutions (C)	Printing	(345.60)	
21402	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,993.77)	
21403	Pension Advisors, Inc.	Retirement - Life	(381.25)	
21404	Smith Supply Company	Materials	(55.95)	
21405	Tyler Technologies Inc	Insite Transaction Fees	(2,748.23)	
21406	WC of Texas LLC-C	Garbage Expense	(76.13)	
21407	Susan Noguees	Customer Deposit Refund	(112.98)	
21408	Sharon Price	Customer Deposit Refund	(88.57)	
21409	Richard McKay	Customer Deposit Refund	(103.92)	

Cash Flow Report - Operating Water Account

As of January 31, 2018

Num	Name	Memo	Amount	Balance
Disbursements				
21410	Rebecca Robertson	Customer Deposit Refund	(83.38)	
21411	Rick & Andrea Doria	Customer Deposit Refund	(148.61)	
21412	Tammie & Michael Hagerud	Customer Deposit Refund	(84.78)	
21413	Stephen & Kristen Torcoletti	Customer Deposit Refund	(42.58)	
21414	Jaime Leyva	Customer Deposit Refund	(71.65)	
21415	Ameriflex Business Solutions	FSA Purchases	(59.97)	
21416	Bastrop WCID No 2 - Water	Water & Wastewater Service	(512.26)	
21417	DPC Industries, Inc.	Chemicals	(403.48)	
21418	Frontier Communications	Answering Service	(64.56)	
21419	Jason Alley	Buildings	(4,000.00)	
21420	McLean & Howard, LLP	Legal Fees	(2,850.00)	
21421	Professional Image Communications	Answering Service	(193.00)	
21422	TCEQ	Water & Sewer Assessment Report Acct# 10990	(9,206.72)	
21423	The Bastrop Advertiser	Dues & Subscriptions	(65.52)	
21424	TxTag	Misc Office	(3.72)	
21425	Ameriflex Business Solutions	FSA Purchases	(500.00)	
21426	Dental Select	Dental Insurance	(222.64)	
21427	DPC Industries, Inc.	Chemicals	(140.00)	
21428	Ferguson Enterprises, Inc. #1105	Materials & Maintenance	(4,234.64)	
21429	Herschap Company, LLC	Line Extension - Nakalele Lane	(12,175.00)	
21430	Hi-Line Inc	Maintenance & Repairs	(175.80)	
21431	Home Depot	Materials & Maintenance	(20.00)	
21432	Humana	Insurance Premium	(11,716.67)	
21433	McCoy's Building Supply Corp	Materials & Maintenance	(495.15)	
21434	McLean & Howard, LLP	Legal Fees	(3,300.00)	
21435	Neopost USA Inc.	Office Equip Lease	(413.21)	
21436	Trac N Trol, Inc.	SCADA System	(612.00)	
21437	USABluebook	Materials & Maintenance	(796.97)	
401K	John Hancock	401K Payments - John Hancock	(2,273.18)	
DUEFRM	Time Warner Cable	Time Warner EFT Payment	(800.00)	
EFT	Bluebonnet Electric Coop	Utility	(4,167.57)	
EFT	City of Bastrop	Purchase Sewer Service	(10,627.38)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(1,285.29)	
INT/SRV	Bastrop WCID No 2	Customer Charge Back Items	(278.20)	
INT/SRV	Bastrop WCID No 2	SubUser Admin Fees	(45.00)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 12/20/17 - 01/02/18	(14,511.25)	
PAYROLL	Alliance Payroll	Payroll Fees	(99.45)	
PAYROLL	United States Treasury	Payroll Liabilites	(4,778.45)	
PAYROLL	John Hancock	401K Payments - John Hancock	(2,419.50)	
PAYROLL	Bastrop WCID No 2	HSA Payment	(269.23)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 01/03/2018 - 01/16/2018	(14,205.41)	
PAYROLL	Alliance Payroll	Payroll Fees	(91.00)	
PAYROLL	United States Treasury	Payroll Liabilites	(5,341.18)	
PAYROLL	John Hancock	401K Payments - John Hancock	(1,774.86)	
PAYROLL	Bastrop WCID No 2	HSA Payment	(269.23)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 01/03/2018 - 01/16/2018	(1,263.87)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - Dec	(30,734.69)	
RCT/TRN	Bastrop WCID No 2	Transfer to Water Reserve Savings - Dec	(5,423.77)	
RCT/TRN		Transfer to WW Pump Maintenance	(2,293.76)	

Cash Flow Report - Operating Water Account

As of January 31, 2018

Num	Name	Memo	Amount	Balance
Total Disbursements			(197,722.94)	
BALANCE AS OF 01/31/2018				\$206,612.84

Cash Flow Report - TWDB WW Account

As of January 31, 2018

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

Cash Flow Report - Standby Operating Account

As of January 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 01/01/2018				\$126,989.45
Receipts				
	Accounts Receivable		2,953.00	
Total Receipts				2,953.00
Disbursements				
3910	Bastrop County Clerk	Standby Escrow 6223	(200.00)	
3911	Bastrop WCID No 2 Water	Administrative Allocation	(2,389.63)	
3912	Deluxe	Misc Office Expense	(65.71)	
Total Disbursements				(2,655.34)
BALANCE AS OF 01/31/2018				\$127,287.11

Cash Flow Report - Road Const Operating Account

As of January 31, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 01/01/2018				\$433,864.27
Receipts				
	Accounts Receivable		126,009.05	
Total Receipts				126,009.05
Disbursements				
4733	Bastrop County Clerk.	Filing Fee	(400.00)	
4734	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Jon Price	(188.85)	
4735	Waller County Asphalt	Materials	(8,174.39)	
4736	973 Materials, LLC	Materials	(2,499.75)	
4737	Bastrop WCID No 2 Water	Transfer to Water Fund	(32,913.30)	
4738	BEFCO Engineering, Inc.	Engineering Fees	(4,090.00)	
4739	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Bare Min Land LLC	(110.70)	
4740	Bastrop Tree Service, Inc.	Tree Removal	(4,600.00)	
4741	Herschap Company, LLC	Materials	(2,720.00)	
4742	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Rishabh Kumar Godha	(149.85)	
4743	K3 Transport LLC	Materials	(1,477.15)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(1,388.43)	
FEES	Bastrop WCID No 2 RC	Customer Returned Items	(645.00)	
Total Disbursements				(59,357.42)
BALANCE AS OF 01/31/2018				\$500,515.90

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of January 31, 2018

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
FRONTIER BANK (XXXX1963)	01/09/2018	07/08/2018	1.00 %	150,000.00	
THIRD COAST BANK, SSB (XXXX8651)	01/09/2018	07/08/2018	1.20 %	150,000.00	
CADENCE BANK (XXXX8631)	01/05/2018	08/09/2018	1.20 %	150,000.00	
BUSINESS BANK OF TX, NA (XXXX425)	01/05/2018	09/06/2018	1.20 %	150,000.00	
CENTRAL BANK (XXXX0649)	01/05/2018	10/08/2018	1.25 %	150,000.00	
GREEN BANK (XXXX4260)	01/05/2018	11/05/2018	1.00 %	150,000.00	
FIRST NATIONAL BANK BASTR (XXXX4188)	11/18/2016	11/18/2018	1.05 %	153,053.21	
COMPASS BANK-PREMIER (XXXX4906)	01/05/2018	12/05/2018	1.28 %	150,000.00	
ICON BANK (XXXX3438)	01/05/2018	01/10/2019	1.25 %	150,000.00	
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		0.00 %	617,550.35	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX2781)	01/01/2017		0.25 %	9,696.84	WW-Pump Maint
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	147,484.73	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	313,796.87	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	70,749.58	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	55,650.41	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	29,659.77	Water Cap Improv
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	206,612.84	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,804,826.60	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	127,287.11	Standby Operating
Totals for Standby Fund:				\$127,287.11	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	70,004.85	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	500,515.90	Road Const Operating
Totals for Roads Fund:				\$570,520.75	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,502,634.46	

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

	Jan 18	Budget	Jan 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	99,395	91,667	99,395	91,667	1,100,000
14115 · Water Late Charge Income	2,115	2,083	2,115	2,083	25,000
14120 · TV Tap Fees	21,600	15,000	21,600	15,000	180,000
14125 · Capital Reserve Fee	0	5,000	0	5,000	60,000
14130 · Water Line Bore	500	583	500	583	7,000
14135 · Water Line Extension	0	833	0	833	10,000
14140 · Backflow Inspections	0	500	0	500	6,000
14145 · Returned Check Fee	0	25	0	25	300
14148 · Pools	110	33	110	33	400
14150 · Maps Sold	0	25	0	25	300
14155 · Office Rents	275	375	275	375	4,500
14160 · Other Income-W	40		40		
14170 · Reconnect Fee	1,150	833	1,150	833	10,000
14175 · Interest-W	125	292	125	292	3,500
14180 · Copies & Faxes	3	4	3	4	50
14190 · Irrigation Systems	0	25	0	25	300
Total Water-Revenue	125,312	117,279	125,312	117,279	1,407,350
Total Income	125,312	117,279	125,312	117,279	1,407,350
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	31,953	42,083	31,953	42,083	505,000
16100b · Over Time	1,226	1,500	1,226	1,500	18,000
16100c · Double Time	535	250	535	250	3,000
16100e · Holiday	5,991	1,833	5,991	1,833	22,000
16100f · Annual Leave	2,548	1,667	2,548	1,667	20,000
16100g · Sick	227	417	227	417	5,000
16100h · Personal Time	126	308	126	308	3,700
16100i · Bonus	0	1,667	0	1,667	20,000
16100k · FICA	3,274	3,000	3,274	3,000	36,000
16100l · 401K	881	167	881	167	2,000
16100m · Retirement-Life	0	6,583	0	6,583	79,000
16100n · SUTA	0	167	0	167	2,000
16100o · Longevity Pay	0	875	0	875	10,500
16100p · FUTA	131		131		
16100q · On Call Pay	180	417	180	417	5,000
Total 16100 · Payroll	47,072	60,933	47,072	60,933	731,200
16110 · Health Insurance					
16110a · Insurance-Medical	7,645	11,300	7,645	11,300	135,600
16110b · Insurance-Dental	107	175	107	175	2,100
16110c · Insurance-Vision	81	133	81	133	1,600
16110d · HSA	138	150	138	150	1,800
16110e · Insurance-Life	402	292	402	292	3,500

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

	Jan 18	Budget	Jan 18	YTD Budget	Annual Budget
Total 16110 · Health Insurance	8,373	12,050	8,373	12,050	144,600
16117 · Payroll Service Fee	190		190		
16118 · Hand Tools	87	167	87	167	2,000
16120 · Wellness Program	0	25	0	25	300
16121 · Uniforms-W	0	583	0	583	7,000
16122 · Mileage	128	83	128	83	1,000
16123 · Vehicle Usage	500	500	500	500	6,000
16124 · Admin Allocations	(12,217)	(7,917)	(12,217)	(7,917)	(95,000)
16125 · PPE Allocations	(7,274)	(8,667)	(7,274)	(8,667)	(104,000)
16125a · EOM Salary Reimburs from WW	(8,557)	(10,083)	(8,557)	(10,083)	(121,000)
16126 · Answering Service	190	333	190	333	4,000
16127 · Repairs-Contracted-W	0	417	0	417	5,000
16128 · Maint Agreement-Hand Held	0	150	0	150	1,800
16128a · Contracted Taps - Water	0	583	0	583	7,000
16129 · Maint Agreement-Incode-W	0	1,000	0	1,000	12,000
16130 · Office Equip Lease	1,262	1,000	1,262	1,000	12,000
16131 · Pest Control	0	25	0	25	300
16132 · Maint Agreement-Printer	0	83	0	83	1,000
16133a · Security Agreement	0	25	0	25	300
16135 · Garbage	76	125	76	125	1,500
16136 · Cleaning-Maint Building	0	83	0	83	1,000
16137 · Backflow Inspection	0	33	0	33	400
16138 · Chemicals-Chlorine	504	1,333	504	1,333	16,000
16138a · Contract Labor	0	417	0	417	5,000
16139 · Field Equip Rental-W	151	417	151	417	5,000
16140 · Fuel-W	850	792	850	792	9,500
16141 · Repairs & Maint-W	123	1,500	123	1,500	18,000
16142 · Materials-W	1,390	5,417	1,390	5,417	65,000
16144 · Safety Supplies-W	0	333	0	333	4,000
16145 · Damage Claims	18,743	83	18,743	83	1,000
16145a · Meter Maintenance	0	42	0	42	500
16146 · Water Samples	150	542	150	542	6,500
16147 · Repairs & Maint-Water Well	580	1,667	580	1,667	20,000
16149 · Computer-W	1,148	1,500	1,148	1,500	18,000
16150 · Depreciation-W	14,021	14,167	14,021	14,167	170,000
16151 · Dues & Subscriptions	0	67	0	67	800
16152 · Election Costs	0	417	0	417	5,000
16153 · Fax	3	8	3	8	100
16154 · Late Fees-W	123	125	123	125	1,500
16155 · Internet	0	167	0	167	2,000
16156 · Printing-W	329	417	329	417	5,000
16156a · Janitorial Supplies	0	17	0	17	200
16157 · Office Supplies-W	116	417	116	417	5,000
16158 · Misc-W	559	167	559	167	2,000
16159 · Medical-W	0	33	0	33	400
16160 · Misc Office-W	0	208	0	208	2,500
16161 · Pre-Employment Screening	0	5	0	5	60
16162 · Random Drug Screening	0	13	0	13	150
16163 · Postage	0	750	0	750	9,000
16164 · Public Notice	0	250	0	250	3,000
16165 · Telephone-W	511	500	511	500	6,000

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

	Jan 18	Budget	Jan 18	YTD Budget	Annual Budget
16166 · License-W	0	208	0	208	2,500
16166a · Advertising	0	42	0	42	500
16167 · Bank Fees-W	60	417	60	417	5,000
16169 · TCEQ Fees-W	0	667	0	667	8,000
16171 · CC Fees	1,285	1,417	1,285	1,417	17,000
16172 · Interest Bonds-W	2,361	2,333	2,361	2,333	28,000
16174 · Accounting-W	75	1,167	75	1,167	14,000
16175 · Appraiser	0	83	0	83	1,000
16176 · Audit-W	0	667	0	667	8,000
16177 · Engineering-W	0	250	0	250	3,000
16178 · Legal-W	0	833	0	833	10,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	458	5,500
16179b · Insurance-Vehicles-W	0	142	0	142	1,700
16179c · Insurance-Misc-W	0	17	0	17	200
16179d · Insurance-E&O-W	0	42	0	42	500
16179e · Insurance-Liability-W	0	75	0	75	900
16179f · Insurance-Bonding	0	25	0	25	300
16179g · Insurance-FSA	268	417	268	417	5,000
16179h · Insurance-WC-W	853	333	853	333	4,000
16179i · Insurance- Wells	0	458	0	458	5,500
Total 16179 · Insurance-W	1,121	1,967	1,121	1,967	23,600
16180 · Repairs-Bldg-W	0	167	0	167	2,000
16181 · Repairs-Equip-W	148	333	148	333	4,000
16182 · Repairs-Vehicles-W	0	500	0	500	6,000
16182a · Yard Maintenance-Mowing	0	250	0	250	3,000
16183 · Travel					
16183a · Travel-Air	0	38	0	38	450
16183b · Travel-Lodging	0	350	0	350	4,200
16183c · Travel-Meals	12	58	12	58	700
16183d · Travel-Rental Car	0	21	0	21	250
Total 16183 · Travel	12	467	12	467	5,600
16184 · Training-W	0	208	0	208	2,500
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	142	0	142	1,700
16185b · Electricity-Office Bldg	0	583	0	583	7,000
16185c · Electricity-Wells	0	4,167	0	4,167	50,000
16185d · Electricity-WW Lift Station	0	42	0	42	500
Total 16185 · Electricity	0	4,933	0	4,933	59,200
16186 · Water-Maint Bldg	0	142	0	142	1,700
16187 · Water-Office Bldg	200	142	200	142	1,700
16188 · Computer Supplies	0	42	0	42	500
16189 · Labor-Service Lines & Tap-W	350		350		
16196 · Permits	0	100	0	100	1,200
16197 · Small Equipment Purchases	134	333	134	333	4,000

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

	Jan 18	Budget	Jan 18	YTD Budget	Annual Budget
Total Water-Expense	74,878	100,967	74,878	100,967	1,211,610
Total Expense	74,878	100,967	74,878	100,967	1,211,610
Net Ordinary Income	50,434	16,312	50,434	16,312	195,740
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	102	5,000	102	5,000	60,000
17101 · Equipment-W	0	833	0	833	10,000
17102 · Meters-W	0	9,167	0	9,167	110,000
17104 · Software-W	0	2,500	0	2,500	30,000
17105 · Computer Replacement-W	0	417	0	417	5,000
17106 · Line Extension-W	16,175	5,000	16,175	5,000	60,000
17107 · Buildings-W	0	1,667	0	1,667	20,000
17108 · Water Line Improvements-W	0	2,500	0	2,500	30,000
17109 · Capital Outlay Culverts-W	0	10,000	0	10,000	120,000
17121 · Water Well Cap Improv-W	0	58,333	0	58,333	700,000
Total Capital Outlay-W	16,277	95,417	16,277	95,417	1,145,000
Total Other Expense	16,277	95,417	16,277	95,417	1,145,000
Net Other Income	(16,277)	(95,417)	(16,277)	(95,417)	(1,145,000)
Net Income	34,157	(79,105)	34,157	(79,105)	(949,260)

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

	Jan 18	Budget	Jan 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	55,044	56,250	55,044	56,250	675,000
14220 · WW Bore	1,700	583	1,700	583	7,000
14225 · WW Tap Fees	15,152	14,167	15,152	14,167	170,000
14230 · Pump Maintenance	487	417	487	417	5,000
14235 · Debt Service Reserve Fee	12,329	7,417	12,329	7,417	89,000
14275 · Interest-WW Reserve	25	25	25	25	300
14276 · Interest-WW	460	167	460	167	2,000
14280 · Other Income-WW	0	500	0	500	6,000
Total Wastewater-Revenue	85,198	79,525	85,198	79,525	954,300
Total Income	85,198	79,525	85,198	79,525	954,300
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	583	0	583	7,000
16222 · W/W Salary Allocations	8,557	10,083	8,557	10,083	121,000
16229 · Maint Agreement-Incode-WW	0	333	0	333	4,000
16233 · Lift Station Admin Service Fee	0	33	0	33	400
16239 · Field Equip Rental-WW	0	167	0	167	2,000
16240 · Fuel-WW	850	775	850	775	9,300
16241 · Repairs & Maint-WW	0	1,333	0	1,333	16,000
16242 · Materials-WW	4,190	2,917	4,190	2,917	35,000
16243 · Meter Testing-WW	0	17	0	17	200
16244 · Safety Supplies-WW	187	200	187	200	2,400
16247 · Repairs & Maint-Lift Stat-WW	928	500	928	500	6,000
16248 · Grinder Pump Repair-WW	6,205	1,667	6,205	1,667	20,000
16250 · Depreciation-WW	36,406	35,833	36,406	35,833	430,000
16251 · Tools	69	83	69	83	1,000
16257 · Office Supplies-WW	0	17	0	17	200
16258 · Misc-WW	0	50	0	50	600
16259 · Medical-WW	0	25	0	25	300
16260 · Op & Maint-City of Bastrop-WW	0	11,917	0	11,917	143,000
16265 · Telephone-WW	119	83	119	83	1,000
16266 · License-WW	346	50	346	50	600
16268 · Filing Fees-WW	0	33	0	33	400
16269 · TCEQ Fees-WW	0	267	0	267	3,200
16272 · Interest Bonds-WW	13,381	13,250	13,381	13,250	159,000
16274 · Accounting-WW	75	1,000	75	1,000	12,000
16276 · Audit-WW	0	750	0	750	9,000
16277 · Engineering-WW	0	250	0	250	3,000
16278 · Legal- WW	0	83	0	83	1,000
16279 · Insurance-WW					

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

	Jan 18	Budget	Jan 18	YTD Budget	Annual Budget
16279a · Insurance-Property-WW	0	250	0	250	3,000
16279b · Insurance-Vehicles-WW	0	150	0	150	1,800
16279c · Insurance-Misc-WW	0	42	0	42	500
16279d · Insurance-E&O-WW	0	42	0	42	500
16279e · Insurance-Liability-WW	0	75	0	75	900
16279h · Insurance-WC-WW	853	417	853	417	5,000
Total 16279 · Insurance-WW	853	975	853	975	11,700
16280 · Repairs-Bldg WW	0	167	0	167	2,000
16281 · Repairs-Equip-WW	148	250	148	250	3,000
16282 · Repairs-Vehicles-WW	0	333	0	333	4,000
16283 · Yard Maintenance-Mowing	0	208	0	208	2,500
16284 · Training-WW	0	83	0	83	1,000
16285 · Electricity-Lift Stations	0	417	0	417	5,000
16286 · Water-Lift Stations	0	167	0	167	2,000
16289 · Labor-Service Lines & Tap-WW	2,000		2,000		
16294 · Travel - Lodging	0	42	0	42	500
16295 · Travel - Meals	0	17	0	17	200
16296 · Travel - Rental Car	0	17	0	17	200
16297 · Small Equipment Purchaes-WW	0	83	0	83	1,000
Total Wastewater-Expense	74,313	85,058	74,313	85,058	1,020,700
Total Expense	74,313	85,058	74,313	85,058	1,020,700
Net Ordinary Income	10,885	(5,533)	10,885	(5,533)	(66,400)
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	102	2,500	102	2,500	30,000
17201 · Equipment-WW	0	250	0	250	3,000
17206 · WW Line Extensions-WW	0	833	0	833	10,000
17208 · Wastewater Improv-WW	0	2,083	0	2,083	25,000
17211 · Capital Outlay Grinder Pumps-WW	3,800	8,333	3,800	8,333	100,000
Total Capital Outlay-WW	3,902	14,000	3,902	14,000	168,000
Total Other Expense	3,902	14,000	3,902	14,000	168,000
Net Other Income	(3,902)	(14,000)	(3,902)	(14,000)	(168,000)
Net Income	6,982	(19,533)	6,982	(19,533)	(234,400)

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

	Jan 18	Budget	Jan 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	1,094,615	1,094,000	1,094,615	1,094,000	1,094,000
34215 · Assessments-Prior to 97	738	833	738	833	10,000
34220 · Late Fee	26,400	25,000	26,400	25,000	25,000
34225 · Late Fee- Prior	90	100	90	100	1,200
34235 · Lien Fees	3,656	2,083	3,656	2,083	25,000
34240 · Deed Admin Fee	1,347	100	1,347	100	1,200
34245 · Returned Check Fee	0		0		
34250 · Filing Fees	0	250	0	250	3,000
34255 · Driveway	200	150	200	150	1,800
34265 · Attorney Fees	1,928	833	1,928	833	10,000
34270 · Allocation to Maintenance Fund	(1,645)	(13,667)	(1,645)	(13,667)	(164,000)
34274 · Admin Alloc to R/M 10%	0	908	0	908	10,900
34275 · Interset-RC	24	83	24	83	1,000
34280 · Sale of Real Property	0	500	0	500	6,000
Total Road Construction-Revenue	1,127,352	1,111,175	1,127,352	1,111,175	1,025,100
Total Income	1,127,352	1,111,175	1,127,352	1,111,175	1,025,100
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	7,274	8,667	7,274	8,667	104,000
36224 · Admin Allocations from Water-RC	11,487	7,917	11,487	7,917	95,000
36229 · Maint Agreement-Incode-RC	0	417	0	417	5,000
36239 · Field Equip Rental	225	125	225	125	1,500
36241 · Repair & Maint-RC	0	42	0	42	500
36242 · Materials-RC	14,220		14,220		
36258 · Misc	0	417	0	417	5,000
36263 · Postage	0	750	0	750	9,000
36268 · Filing Fees	0	417	0	417	5,000
36270 · Bad Debt	0	7,000	0	7,000	84,000
36271 · CC Fees	1,388	500	1,388	500	6,000
36272 · Attorney Fees (County)	0	250	0	250	3,000
36274 · Accounting	0	708	0	708	8,500
36276 · Audit-RC	0	0	0	0	8,000
36277 · Engineering-RC	0	833	0	833	10,000
36278 · Legal-RC	671	417	671	417	5,000
36280 · Other Professional Fees	0	83	0	83	1,000

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

	<u>Jan 18</u>	<u>Budget</u>	<u>Jan 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
36294 · Road Fees Written Off	0	1,417	0	1,417	17,000
36295 · Lien Fees Written Off	0	500	0	500	6,000
36296 · Road Late Fees Written Off	0	583	0	583	7,000
36297 · Road Prior Written Off	0	1,417	0	1,417	17,000
36298 · Attorney Fees Written Off	0	500	0	500	6,000
36299 · Standby Fees Written Off	0	125	0	125	1,500
36300 · Standby Late Fees Written Off	0	83	0	83	1,000
Total Road Construction-Expense	<u>35,264</u>	<u>33,167</u>	<u>35,264</u>	<u>33,167</u>	<u>406,000</u>
Total Expense	<u>35,264</u>	<u>33,167</u>	<u>35,264</u>	<u>33,167</u>	<u>406,000</u>
Net Ordinary Income	1,092,088	1,078,009	1,092,088	1,078,009	619,100
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	4,600	50,500	4,600	50,500	606,000
Total Road Construction-Capital	<u>4,600</u>	<u>50,500</u>	<u>4,600</u>	<u>50,500</u>	<u>606,000</u>
Total Other Expense	<u>4,600</u>	<u>50,500</u>	<u>4,600</u>	<u>50,500</u>	<u>606,000</u>
Net Other Income	<u>(4,600)</u>	<u>(50,500)</u>	<u>(4,600)</u>	<u>(50,500)</u>	<u>(606,000)</u>
Net Income	<u><u>1,087,488</u></u>	<u><u>1,027,509</u></u>	<u><u>1,087,488</u></u>	<u><u>1,027,509</u></u>	<u><u>13,100</u></u>

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

	Jan 18	Budget	Jan 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	0	833	0	833	10,000
34160 · Other-RM	0	16,667	0	16,667	200,000
34176 · Transfer from Road Construction	0	13,667	0	13,667	164,000
34180 · Admin Allocaitons-RM	1,645	7,917	1,645	7,917	95,000
Total Road Maintenance-Revenue	1,645	39,083	1,645	39,083	469,000
Total Income	1,645	39,083	1,645	39,083	469,000
Expense					
Road Maintenance-Expense					
36128 · Contract Labor- RM	0	5,000	0	5,000	60,000
36130 · Contracted Road Repairs	0	21,667	0	21,667	260,000
36139 · Field Equipment Rental- RM	3,921	500	3,921	500	6,000
36141 · R&M-RM	0	83	0	83	1,000
36142 · Materials-RM	3,977	2,917	3,977	2,917	35,000
36144 · Safety Supplies-RM	0	17	0	17	200
36146 · Equip. Small	0	83	0	83	1,000
36147 · Permit Fees	0	42	0	42	500
36174 · Accounting	0	167	0	167	2,000
36176 · Audit-RM	0	0	0	0	4,000
36177 · Engineering-RM	0	1,667	0	1,667	20,000
36178 · Legal-RM	0	167	0	167	2,000
Total Road Maintenance-Expense	7,898	32,308	7,898	32,308	391,700
Total Expense	7,898	32,308	7,898	32,308	391,700
Net Ordinary Income	(6,253)	6,775	(6,253)	6,775	77,300
Net Income	(6,253)	6,775	(6,253)	6,775	77,300

Bastrop WCID No 2 - Standby
Actual vs Budget
January 2018

	Jan 18	Budget	Jan 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	2,671	2,500	2,671	2,500	30,000
25400 · Pine Forest Standby-Prior	0	208	0	208	2,500
25500 · TV Standby	1,788	1,333	1,788	1,333	16,000
25600 · Late Fees	285	167	285	167	2,000
25700 · Lien Fees	60	67	60	67	800
25710 · Attorney Fees	0	25	0	25	300
Total Income	4,804	4,300	4,804	4,300	51,600
Expense					
27110 · Admin Allocations	730	792	730	792	9,500
27120 · Maint. Agreement- Incode	0	167	0	167	2,000
27130 · Office Supplies	66	25	66	25	300
27135 · Filing Fees	0	17	0	17	200
27140 · Postage	0	133	0	133	1,600
27155 · Miscellaneous Expense	0	25	0	25	300
27157 · Appraiser/Surveyor	0	250	0	250	3,000
27160 · Accounting	0	167	0	167	2,000
27170 · Audit	0	208	0	208	2,500
27180 · Engineering	0	333	0	333	4,000
Total Expense	796	2,117	796	2,117	25,400
Net Ordinary Income	4,008	2,183	4,008	2,183	26,200
Net Income	4,008	2,183	4,008	2,183	26,200

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of January 31, 2018

	Jan 31, 18
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	206,612.84
11220 · TWDB WW	572.00
Total Checking/Savings	207,184.84
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	24,791.42
11250 · Accounts Receivable-WW	8,686.72
Total Accounts Receivable	33,478.14
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,509,112.97
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	1,730.40
11172 · Due from RM-W	576.45
11173 · Due from RC-W	21,237.79
11180 · Utility Deposits-W	920.00
11185 · Due from Others	800.00
11230 · Time Deposits-WW	1,090,822.55
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	2,644,551.91
Total Current Assets	2,851,736.75
Fixed Assets	
11190 · Accumulated Depreciation-W	(2,921,290.00)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	4,775,048.49
11290 · Accumulated Depreciation-WW	(1,958,738.80)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,433,642.82
Total Fixed Assets	7,504,828.51
TOTAL ASSETS	10,356,565.26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	31,309.51
Total Accounts Payable	31,309.51
Other Current Liabilities	
12144 · FSA Employee Flexible Spending	1,325.67
12145 · Benefit Liability	(1,451.78)
12160 · Deposits	198,500.00
12170 · Due to TCEQ-W	425.67
12190 · Unclaimed Property	6,235.90
12270 · Due to TCEQ-WW	277.51
12280 · Bonds Payable-TWDB-WW	5,815,000.00

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of January 31, 2018

	Jan 31, 18
12281 · Bond Interest Payable	15,741.79
Total Other Current Liabilities	6,036,054.76
Total Current Liabilities	6,067,364.27
Total Liabilities	6,067,364.27
Equity	
13110 · Unrestricted Fund Balance-W	1,639,589.93
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.26
13220 · Unrestricted Fund Balance-WW	(6,632,779.82)
13240 · Capital Assets Fund Balance-WW	7,341,667.23
Net Income	41,155.39
Total Equity	4,289,200.99
TOTAL LIABILITIES & EQUITY	10,356,565.26

Bastrop WCID No - Roads**Balance Sheet**

As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	500,515.90
Total Checking/Savings	500,515.90
Other Current Assets	
31230 · Time Deposits-RC	70,004.85
31250 · Accounts Receivable-RC	3,261,943.45
31260 · Allowance for Doubtful-RC	(2,193,543.46)
Total Other Current Assets	1,138,404.84
Total Current Assets	1,638,920.74
TOTAL ASSETS	1,638,920.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	8,131.32
Total Accounts Payable	8,131.32
Other Current Liabilities	
32150 · Due to Water-RM	150.00
32250 · Due to Water-RC	20,527.04
Total Other Current Liabilities	20,677.04
Total Current Liabilities	28,808.36
Total Liabilities	28,808.36
Equity	
33130 · Fund Balance-RM	326,748.15
33220 · Fund Balance-RC	190,873.44
Net Income	1,092,490.79
Total Equity	1,610,112.38
TOTAL LIABILITIES & EQUITY	1,638,920.74

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

	Jan 31, 18
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	127,287.11
Total Checking/Savings	127,287.11
Other Current Assets	
21500 · Accounts Receivable	533,502.55
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	24,968.64
Total Current Assets	152,255.75
TOTAL ASSETS	152,255.75
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	1,730.40
Total Other Current Liabilities	1,730.40
Total Current Liabilities	1,730.40
Total Liabilities	1,730.40
Equity	
23010 · Fund Balance	146,517.46
Net Income	4,007.89
Total Equity	150,525.35
TOTAL LIABILITIES & EQUITY	152,255.75

District Debt Service Payments

01/01/2018 - 12/31/2018

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