



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

November 30, 2018

Cash Flow Report - Operating Water Account

As of November 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2018				\$310,632.89
Receipts				
	Payment from Standby Fund		1,040.40	
	Payment from Road Fund		22,900.45	
	Payment from Road Fund		2,797.05	
	Interest Earned on Checking		34.76	
	Transfer from Money Market		150,000.00	
	Payment from Prior GM		1,756.00	
	Accounts Receivable-W		180,924.66	
	Accounts Receivable - Pump/TWDB Reserve		12,046.45	
Total Receipts				371,499.77
Disbursements				
22132	Alma Rodriguez.	Mileage Reimbursement	(94.83)	
22133	Ameriflex Business Solutions	FSA Purchases	(13.52)	
22134	AT&T Mobility	Telephone Expense	(61.64)	
22135	Bastrop Signs	Office Equipment	(270.00)	
22136	Bastrop WCID No 2	Petty Cash Replenish	(109.07)	
22137	Card Service Center	Credit Card Expense	(3,364.99)	
22138	Neopost USA Inc	Office Supplies	(171.00)	
22139	Paul Hightower	Moving Expense - Reimbursement	(522.98)	
22140	Pension Advisors, Inc.	Retirement Plan	(1,098.55)	
22141	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
22142	TCEQ	Water System Fee FY19	(3,978.80)	
22143	Time Warner Cable	Telephone/Internet	(156.38)	
22145	Amegy Bank of Texas	Bond Issues Series 2016	(339,450.75)	
22146	Ameriflex Business Solutions	FSA Purchases	(23.65)	
22147	Ameriflex Business Solutions.	Insurance FSA Fees	(78.00)	
22148	AT&T	Telephone Expense - Lift Station	(113.50)	
22149	Bastrop Copier	Office Supplies	(101.00)	
22150	Coeus Networks	Computer	(1,787.47)	
22151	Environmental Improvements, Inc	Grinder Pump Repair	(9,025.62)	
22152	Gene Kruppa P.E.	GM Services	(4,889.27)	
22153	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
22154	Judy Osborn	Legal Fee	(300.00)	
22155	Mathis Rentals	Field Equipment Rental	(2,273.60)	
22156	Matrix Imaging Solutions (C)	Printing	(326.88)	
22157	McCoy's Building Supply Corp	Materials	(434.65)	
22158	Quill Corporation	Office Supplies	(208.19)	
22159	Tractor Supply Co	Materials	(1,472.86)	
22160	Wex Bank	Fuel	(1,433.60)	
22161	Xerox Corporation	Office Leased Equipment	(397.20)	
22162	Ameriflex Business Solutions	FSA Purchases	(4.37)	
22163	Aqua Water Supply Corporation	Water Samples	(125.00)	
22164	B & B Auto Supply	Repairs	(498.79)	
22165	Barnard Tire & Auto	Maintenance & Repairs	(1,664.24)	
22166	Bastrop Air Conditioning & Heating LLC	Building Repairs	(602.00)	
22167	Bastrop WCID No 2 - W/W	WasteWater Service	(153.43)	
22168	Bastrop WCID No 2 - Water	Purchase Water Expense	(273.09)	
22169	BEFCO Engineering, Inc	Engineering	(13,055.00)	
22170	Cintas Corporation #86	Uniforms	(1,105.74)	
22171	DPC Industries, Inc.	Chemicals	(705.54)	

Cash Flow Report - Operating Water Account

As of November 30, 2018

Num	Name	Memo	Amount	Balance
Disbursements				
22172	DSHS Central Lab MC2004	Water Samples	(100.26)	
22173	Elliott Electric Supply Corp	Maintenance & Repairs	(163.86)	
22174	Environmental Improvements, Inc	Maintenance & Repairs	(2,571.75)	
22175	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(2,545.80)	
22176	Fluid Meter Service, Corp	Maintenance & Repairs	(9,780.00)	
22177	Friedel Drilling Company	Repair & Maintenance	(28,753.40)	
22178	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
22179	McLean & Howard, LLP	Legal Fees	(1,650.00)	
22180	Professional Image Communications	Answering Service	(190.00)	
22181	Time Warner Cable	Telephone/Internet	(100.51)	
22182	Unum Life Insurance Company	Insurance Premium	(470.34)	
22183	WC of Texas LLC-C	Garbage Expense	(79.93)	
22184	Barnard Tire & Auto	Maintenance & Repair	(20.00)	
22185	Carson & Miriah Spotts	Customer Deposit Refund	(38.33)	
22186	Randy & Beverly Hall	Customer Deposit Refund	(33.14)	
22187	Craig & Crystal Wilson	Customer Deposit Refund	(59.67)	
22188	David Iles	VOID: Customer Deposit Refund	0.00	
22189	Diane & Richard Washburn	Customer Deposit Refund	(168.88)	
22190	Lorna Diblkey	Customer Deposit Refund	(146.98)	
22191	Crystal Jones	Customer Deposit Refund	(140.09)	
22192	Guillermo & Leona Jean Deleon	Customer Deposit Refund	(54.25)	
22193	Andy Wong	Customer Deposit Refund	(57.70)	
22194	Kevin White	Customer Deposit Refund	(169.82)	
22195	John & Trina Gosnell	Customer Deposit Refund	(58.53)	
22196	John McLeod	Customer Deposit Refund	(156.26)	
22197	Travis Irby & Jennifer Salazar	Customer Deposit Refund	(127.82)	
22198	5S Service Company, LLC	Maintenance	(24,600.00)	
22199	Ameriflex Business Solutions	FSA Purchases	(7.15)	
22200	Covert Lights	Repairs Vehicle	(2,788.42)	
22201	DPC Industries, Inc.	Chemicals	(170.00)	
22202	Fluid Meter Service, Corp	Repair & Maintenance	(375.00)	
22203	Frontier Communications	Answering Service	(66.20)	
22204	Grainger Inc	Repair & Maintenance	(392.08)	
22205	Lower Colorado River Authority	Lab Fees	(375.00)	
22206	Neopost USA Inc.	Office Equipment Lease	(413.21)	
22207	Paul Hightower	Moving Expense - Reimbursement	(3,728.92)	
22208	Tractor Supply Co	Materials	(1,117.95)	
22209	U.S. Underwater Services, LLC	Repair & Maintenance	(2,790.00)	
22210	WJC Constructors, LLC	Contracted Repairs	(5,277.50)	
22211	David Iles	Customer Deposit Refund - Reissue	(117.07)	
ACH	BlueCross BlueShield of Texas	Insurance	(12,789.38)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(5,312.64)	
EFT	Bluebonnet Electric Coop	Utility	(4,976.10)	
EFT	City of Bastrop	Purchase Sewer Service	(12,820.89)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(1,975.83)	
INT/SRV	Bastrop WCID No 2	Customer Charge Back Items	(717.32)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 10/24/2018 - 11/06/2018	(15,637.97)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 11/19/2018 - 11/19/2018	(8,333.26)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 11/07/2018 - 11/20/2018	(15,859.77)	

Cash Flow Report - Operating Water Account

As of November 30, 2018

Num	Name	Memo	Amount	Balance
Disbursements				
PAYROLL	Alliance Payroll	Payroll Fees	(90.95)	
PAYROLL	United States Treasury	Payroll Liabilites	(5,029.53)	
PAYROLL	Alliance Payroll	Payroll Fees	(115.95)	
PAYROLL	United States Treasury	Payroll Liabilites	(4,895.12)	
PAYROLL	Alliance Payroll	Payroll Fees	(90.95)	
PAYROLL	United States Treasury	Payroll Liabilites	(2,259.50)	
PAYROLL	John Hancock	401K Payments - John Hancock	(357.12)	
PAYROLL	John Hancock	401K Payments - John Hancock	(357.12)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - October	(30,734.69)	
RCT/TRN	Bastrop WCID No 2	Transfer to Water Reserve Savings - October	(5,423.77)	
Total Disbursements				<u>(611,109.69)</u>
BALANCE AS OF 11/30/2018				<u><u>\$71,022.97</u></u>

Cash Flow Report - TWDB WW Account

As of November 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2018				\$572.00
Receipts				
	No Receipts Activity		0.00	
Total Receipts				0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				0.00
BALANCE AS OF 11/30/2018				\$572.00

Cash Flow Report - Standby Operating Account

As of November 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2018				\$127,659.79
Receipts				
	Accounts Receivable		6,531.32	
	Accounts Receivable		2,140.35	
Total Receipts				8,671.67
Disbursements				
3923	Bastrop WCID No 2 Water	AP & Allocation	(1,040.40)	
3924	McCreary, Veselka, Bragg & Allen, P.C.	Attorney Fees - 06-17-0025(R52042) Chris G & Lo	(379.35)	
3925	BEFCO Engineering, Inc	Drainage	(4,897.50)	
Total Disbursements				(6,317.25)
BALANCE AS OF 11/30/2018				\$130,014.21

Cash Flow Report - Road Const Operating Account

As of November 30, 2018

Num	Name	Memo	Amount	Balance
BALANCE AS OF 11/01/2018				\$44,964.34
Receipts				
	Accounts Receivable		118,406.38	
Total Receipts				118,406.38
Disbursements				
4928	Buda Materials LLC	Road Project	(34,804.80)	
4929	Jason Alley	Drainage	(1,350.00)	
4930	Matrix Printing Solutions	Postage	(1,839.77)	
4931	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-11-0240/0241 Donald R Lawson	(1,015.20)	
4932	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 05-16-1046/1047 G A Sullivan (R2569	(8.00)	
4933	Travis County Constable PCT 5	Filing Fees - 05-16-1046/1047 G A Sullivan (R2569	(75.00)	
4934	USPS-POC	POC # 6527760	(1,000.00)	
4935	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-04-0101(R32419) George E Reeves	(166.05)	
4936	McCreary, Veselka, Bragg & Allen PC	Legal Fees - Rene Bouchard/Daniel Ringlaben/G.	(901.32)	
4937	Bastrop WCID No 2 Water	AP & Allocations	(25,697.50)	
4938	Maurice Cook, Bastrop County Sheriff	Filing Fees - R26514 Unit 4 Blk 09 Lots 1141 Dani	(75.00)	
4939	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 02-02-0152(R34564) - Nathan Banta	(125.10)	
4940	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - R26514 Unit 4 Blk 09 Lots 1141 Dani	(8.00)	
4941	Maurice Cook, Bastrop County Sheriff	Filing Fees - R27297 Unit 05 Blk 22 Lots 1247 Mic	(75.00)	
4942	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - R28956 Unit 4 Blk 11 Lots 0603 Rene	(8.00)	
4943	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - R27297 Unit 05 Blk 22 Lots 1247 Mic	(8.00)	
4944	973 Materials, LLC	Materials	(4,960.60)	
4945	Alliance Engineering Group, Inc	Professional Services	(350.00)	
4946	Buda Materials LLC	Road Project	(31,438.98)	
4947	K3 Transport LLC	Shipping	(3,403.44)	
4948	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 02-02-0174(R34740) Bastrop County T	(354.18)	
4949	Vulcan Construction Materials, LLC	Capital Outlay	(1,283.88)	
4950	973 Materials, LLC	Road Project	(3,096.80)	
4951	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 05-08-0621(R38558) John R Walker	(509.85)	
4952	We Rent It	Capital Outlay	(108.78)	
4953	WJC Constructors, LLC	Capital Outlay	(55,500.00)	
4954	WJC Constructors, LLC	Capital Outlay	(4,250.00)	
4955	WJC Constructors, LLC	Capital Outlay	(5,000.00)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(357.00)	
TRF	Bastrop WCID No 2 Standby	CC Payments Due to Standby	(2,482.50)	
Total Disbursements				(180,252.75)
BALANCE AS OF 11/30/2018				(\$16,882.03)

Account Balances

As of November 30, 2018

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
FIRST NATIONAL BANK BASTR (XXXX4188)	11/18/2016	12/04/2018	1.05 %	153,053.21	Water
COMPASS BANK-PREMIER (XXXX4906)	01/05/2018	12/05/2018	1.28 %	150,000.00	Water
ICON BANK (XXXX1274)	01/05/2018	01/10/2019	1.25 %	150,000.00	Water
CADENCE BANK (XXXX8631)	08/09/2018	02/11/2019	2.00 %	150,000.00	Water
BUSINESS BANK OF TX, NA (XXXX425)	09/06/2018	03/05/2019	2.10 %	150,000.00	Water
TEXAS CAPITAL BANK (XXXX0326)	11/05/2018	04/04/2019	2.37 %	150,000.00	
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		1.20 %	624,348.94	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX3903)	01/01/2017		0.25 %	71,306.21	WW-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	472,219.17	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	70,912.86	Water MM
FIRST NATIONAL BANK BASTR (XXXX7248)	01/01/2017		0.25 %	110,055.38	W-TWDB 5 Yr Res
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	106,190.01	Water Cap Improv
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	71,022.97	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,429,680.75	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	130,014.21	Standby Operating
Totals for Standby Fund:				\$130,014.21	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	181.69	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	(16,882.03)	Road Const Operating
Totals for Roads Fund:				(\$16,700.34)	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$2,542,994.62	

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

	Nov 18	Budget	Jan - Nov 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	93,223	91,667	1,203,196	1,008,333	1,100,000
14115 · Water Late Charge Income	2,732	2,083	30,541	22,917	25,000
14120 · TV Tap Fees	7,200	15,000	269,475	165,000	180,000
14125 · Capital Reserve Fee	0	5,000	0	55,000	60,000
14130 · Water Line Bore	550	583	30,550	6,417	7,000
14135 · Water Line Extension	0	833	0	9,167	10,000
14140 · Backflow Inspections	0	500	1,350	5,500	6,000
14145 · Returned Check Fee	0	25	0	275	300
14148 · Pools	55	33	550	367	400
14150 · Maps Sold	0	25	216	275	300
14155 · Office Rents	275	375	3,025	4,125	4,500
14160 · Other Income-W	35	0	12,786	0	0
14170 · Reconnect Fee	1,100	833	10,250	9,167	10,000
14175 · Interest-W	107	292	3,969	3,208	3,500
14180 · Copies & Faxes	0	4	11	46	50
14185 · FEMA Payments	0	0	2,224	0	0
14190 · Irrigation Systems	0	25	0	275	300
14196 · Deferred Revenue - FEMA	0	0	23,500	0	0
Total Water-Revenue	105,276	117,279	1,591,643	1,290,071	1,407,350
Total Income	105,276	117,279	1,591,643	1,290,071	1,407,350
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	37,808	42,083	418,594	462,917	505,000
16100b · Over Time	965	1,500	15,795	16,500	18,000
16100c · Double Time	106	250	1,960	2,750	3,000
16100e · Holiday	2,052	1,833	22,068	20,167	22,000
16100f · Annual Leave	644	1,667	20,932	18,333	20,000
16100g · Sick	809	417	9,835	4,583	5,000
16100h · Personal Time	0	308	925	3,392	3,700
16100i · Bonus	9,840	1,667	19,840	18,333	20,000
16100j · Moving	3,981	0	6,141	0	0
16100k · FICA	3,899	3,000	38,636	33,000	36,000
16100l · 401K	0	167	526	1,833	2,000
16100m · Retirement-Life	3,174	1,727	117,915	77,273	79,000
16100n · SUTA	0	167	1,863	1,833	2,000
16100o · Longevity Pay	0	875	0	9,625	10,500
16100p · FUTA	0	0	447	0	0
16100q · On Call Pay	388	417	4,367	4,583	5,000
Total 16100 · Payroll	63,666	56,077	679,842	675,123	731,200
16110 · Health Insurance					
16110a · Insurance-Medical	6,326	11,300	83,824	124,300	135,600
16110b · Insurance-Dental	319	175	2,568	1,925	2,100
16110c · Insurance-Vision	64	133	871	1,467	1,600
16110d · HSA	0	150	900	1,650	1,800

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

	Nov 18	Budget	Jan - Nov 18	YTD Budget	Annual Budget
16110e · Insurance-Life	505	292	4,663	3,208	3,500
Total 16110 · Health Insurance	7,214	12,050	92,826	132,550	144,600
16117 · Payroll Service Fee	298	0	2,760	0	0
16118 · Hand Tools	1,176	167	4,530	1,833	2,000
16120 · Wellness Program	0	25	244	275	300
16121 · Uniforms-W	0	583	5,483	6,417	7,000
16122 · Mileage	397	83	3,908	917	1,000
16123 · Vehicle Usage	0	500	2,508	5,500	6,000
16124 · Admin Allocations	(11,390)	(7,917)	(85,064)	(87,083)	(95,000)
16125 · PPE Allocations	(8,944)	(8,667)	(88,207)	(95,333)	(104,000)
16125a · EOM Salary Reimburs from WW	(10,522)	(10,083)	(103,773)	(110,917)	(121,000)
16126 · Answering Service	190	333	2,090	3,667	4,000
16127 · Repairs-Contracted-W	5,278	417	6,288	4,583	5,000
16128 · Maint Agreement-Hand Held	0	150	1,560	1,650	1,800
16128a · Contracted Taps - Water	0	583	0	6,417	7,000
16129 · Maint Agreement-Incode-W	0	1,000	8,704	11,000	12,000
16130 · Office Equip Lease	1,302	1,000	14,007	11,000	12,000
16131 · Pest Control	0	25	69	275	300
16132 · Maint Agreement-Printer	0	83	0	917	1,000
16133a · Security Agreement	0	25	420	275	300
16135 · Garbage	80	125	841	1,375	1,500
16136 · Cleaning-Maint Building	0	83	1,125	917	1,000
16137 · Backflow Inspection	0	33	0	367	400
16138 · Chemicals-Chlorine	0	1,333	14,046	14,667	16,000
16138a · Contract Labor	0	417	1,150	4,583	5,000
16139 · Field Equip Rental-W	0	417	10,490	4,583	5,000
16140 · Fuel-W	757	792	9,091	8,708	9,500
16141 · Repairs & Maint-W	0	1,500	2,594	16,500	18,000
16142 · Materials-W	7,947	5,417	56,117	59,583	65,000
16144 · Safety Supplies-W	15	333	3,059	3,667	4,000
16145 · Damage Claims	0	83	43,883	917	1,000
16145a · Meter Maintenance	0	42	0	458	500
16146 · Water Samples	125	542	7,090	5,958	6,500
16147 · Repairs & Maint-Water Well	38,647	1,667	52,485	18,333	20,000
16149 · Computer-W	1,093	1,500	21,229	16,500	18,000
16150 · Depreciation-W	16,764	14,167	184,403	155,833	170,000
16151 · Dues & Subscriptions	0	67	1,274	733	800
16152 · Election Costs	0	417	1,940	4,583	5,000
16153 · Fax	0	8	8	92	100
16154 · Late Fees-W	0	125	166	1,375	1,500
16155 · Internet	0	167	0	1,833	2,000
16156 · Printing-W	499	417	8,074	4,583	5,000
16156a · Janitorial Supplies	0	17	0	183	200
16157 · Office Supplies-W	316	417	5,231	4,583	5,000
16158 · Misc-W	107	167	3,476	1,833	2,000
16159 · Medical-W	0	33	0	367	400
16160 · Misc Office-W	623	208	2,701	2,292	2,500
16161 · Pre-Employment Screening	230	5	748	55	60
16162 · Random Drug Screening	0	13	0	138	150
16163 · Postage	144	750	8,823	8,250	9,000

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

	Nov 18	Budget	Jan - Nov 18	YTD Budget	Annual Budget
16164 · Public Notice	0	250	2,239	2,750	3,000
16165 · Telephone-W	496	500	7,753	5,500	6,000
16166 · License-W	0	208	298	2,292	2,500
16166a · Advertising	0	42	0	458	500
16167 · Bank Fees-W	0	417	395	4,583	5,000
16169 · TCEQ Fees-W	0	667	0	7,333	8,000
16171 · CC Fees	1,976	1,417	28,162	15,583	17,000
16172 · Interest Bonds-W	2,361	2,333	23,723	25,667	28,000
16174 · Accounting-W	1,170	1,167	15,061	12,833	14,000
16175 · Appraiser	0	83	0	917	1,000
16176 · Audit-W	0	667	9,000	7,333	8,000
16177 · Engineering-W	13,055	250	33,780	2,750	3,000
16178 · Legal-W	550	833	24,191	9,167	10,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	2,643	5,042	5,500
16179b · Insurance-Vehicles-W	0	142	1,887	1,558	1,700
16179c · Insurance-Misc-W	0	17	376	183	200
16179d · Insurance-E&O-W	0	42	531	458	500
16179e · Insurance-Liability-W	0	75	826	825	900
16179f · Insurance-Bonding	0	25	1,456	275	300
16179g · Insurance-FSA	59	417	1,538	4,583	5,000
16179h · Insurance-WC-W	0	333	6,032	3,667	4,000
16179i · Insurance- Wells	0	458	0	5,042	5,500
Total 16179 · Insurance-W	59	1,967	15,289	21,633	23,600
16180 · Repairs-Bldg-W	2,643	167	3,805	1,833	2,000
16181 · Repairs-Equip-W	0	333	362	3,667	4,000
16182 · Repairs-Vehicles-W	2,874	500	7,072	5,500	6,000
16182a · Yard Maintenance-Mowing	1,044	250	2,088	2,750	3,000
16183 · Travel					
16183a · Travel-Air	0	38	0	413	450
16183b · Travel-Lodging	0	350	201	3,850	4,200
16183c · Travel-Meals	115	58	646	642	700
16183d · Travel-Rental Car	0	21	0	229	250
Total 16183 · Travel	115	467	847	5,133	5,600
16184 · Training-W	0	208	1,590	2,292	2,500
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	142	2,004	1,558	1,700
16185b · Electricity-Office Bldg	0	583	4,787	6,417	7,000
16185c · Electricity-Wells	0	4,167	41,328	45,833	50,000
16185d · Electricity-WW Lift Station	0	42	722	458	500
Total 16185 · Electricity	0	4,933	48,841	54,267	59,200
16186 · Water-Maint Bldg	0	142	1,376	1,558	1,700
16187 · Water-Office Bldg	0	142	1,573	1,558	1,700
16188 · Computer Supplies	3,496	42	9,975	458	500
16189 · Labor-Service Lines & Tap-W	2,500	0	29,750	0	0
16196 · Permits	0	100	0	1,100	1,200

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

	Nov 18	Budget	Jan - Nov 18	YTD Budget	Annual Budget
16197 · Small Equipment Purchases	0	333	0	3,667	4,000
Total Water-Expense	148,347	96,111	1,255,410	1,115,499	1,211,610
Total Expense	148,347	96,111	1,255,410	1,115,499	1,211,610
Net Ordinary Income	(43,070)	21,168	336,234	174,572	195,740
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	51,875	1,500	83,447	58,500	60,000
17101 · Equipment-W	0	833	1,539	9,167	10,000
17102 · Meters-W	9,780	7,500	133,040	102,500	110,000
17104 · Software-W	719	0	48,737	30,000	30,000
17105 · Computer Replacement-W	0	417	0	4,583	5,000
17106 · Line Extension-W	0	5,000	51,093	55,000	60,000
17107 · Buildings-W	0	1,667	6,858	18,333	20,000
17108 · Water Line Improvements-W	0	2,500	12,024	27,500	30,000
17109 · Capital Outlay Culverts-W	0	10,000	54,081	120,000	120,000
17121 · Water Well Cap Improv-W	0	58,333	0	641,667	700,000
Total Capital Outlay-W	62,374	87,750	390,818	1,067,250	1,145,000
Total Other Expense	62,374	87,750	390,818	1,067,250	1,145,000
Net Other Income	(62,374)	(87,750)	(390,818)	(1,067,250)	(1,145,000)
Net Income	(105,444)	(66,582)	(54,584)	(892,678)	(949,260)

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

	Nov 18	Budget	Jan - Nov 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	59,455	56,250	631,504	618,750	675,000
14220 · WW Bore	0	583	8,650	6,417	7,000
14225 · WW Tap Fees	30,115	14,167	347,462	155,833	170,000
14230 · Pump Maintenance	527	417	5,478	4,583	5,000
14235 · Debt Service Reserve Fee	12,996	7,417	139,060	81,583	89,000
14275 · Interest-WW Reserve	19	25	239	275	300
14276 · Interest-WW	1,273	167	8,343	1,833	2,000
14280 · Other Income-WW	0	500	0	5,500	6,000
14285 · FEMA Payments-WW	0	0	0	0	0
Total Wastewater-Revenue	104,384	79,525	1,140,736	874,775	954,300
Total Income	104,384	79,525	1,140,736	874,775	954,300
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	583	4,903	6,417	7,000
16222 · W/W Salary Allocations	10,522	10,083	103,773	110,917	121,000
16229 · Maint Agreement-Incode-WW	0	333	2,171	3,667	4,000
16233 · Lift Station Admin Service Fee	0	33	1,150	367	400
16239 · Field Equip Rental-WW	0	167	8,569	1,833	2,000
16240 · Fuel-WW	757	775	9,091	8,525	9,300
16241 · Repairs & Maint-WW	0	1,333	12,584	14,667	16,000
16242 · Materials-WW	174	2,917	29,887	32,083	35,000
16243 · Meter Testing-WW	0	17	150	183	200
16244 · Safety Supplies-WW	103	200	2,160	2,200	2,400
16247 · Repairs & Maint-Lift Stat-WW	25,097	500	68,873	5,500	6,000
16248 · Grinder Pump Repair-WW	298	0	26,937	20,000	20,000
16250 · Depreciation-WW	37,347	35,833	410,820	394,167	430,000
16251 · Tools	230	83	2,574	917	1,000
16257 · Office Supplies-WW	0	17	0	183	200
16258 · Misc-WW	0	50	0	550	600
16259 · Medical-WW	0	25	300	275	300
16260 · Op & Maint-City of Bastrop-WW	12,821	11,917	202,827	131,083	143,000
16265 · Telephone-WW	0	83	119	917	1,000
16266 · License-WW	0	50	346	550	600
16268 · Filing Fees-WW	400	33	1,282	367	400
16269 · TCEQ Fees-WW	0	267	0	2,933	3,200
16272 · Interest Bonds-WW	13,381	13,250	147,186	145,750	159,000
16274 · Accounting-WW	1,040	1,000	13,396	11,000	12,000
16276 · Audit-WW	0	750	8,000	8,250	9,000
16277 · Engineering-WW	0	250	315	2,750	3,000
16278 · Legal- WW	0	83	0	917	1,000

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

	Nov 18	Budget	Jan - Nov 18	YTD Budget	Annual Budget
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	250	2,643	2,750	3,000
16279b · Insurance-Vehicles-WW	0	150	0	1,650	1,800
16279c · Insurance-Misc-WW	0	42	376	458	500
16279d · Insurance-E&O-WW	0	42	531	458	500
16279e · Insurance-Liability-WW	0	75	826	825	900
16279h · Insurance-WC-WW	0	417	6,032	4,583	5,000
Total 16279 · Insurance-WW	0	975	10,408	10,725	11,700
16280 · Repairs-Bldg WW	0	167	0	1,833	2,000
16281 · Repairs-Equip-WW	0	250	216	2,750	3,000
16282 · Repairs-Vehicles-WW	0	333	1,594	3,667	4,000
16283 · Yard Maintenance-Mowing	0	208	0	2,292	2,500
16284 · Training-WW	0	83	0	917	1,000
16285 · Electricity-Lift Stations	0	417	2,931	4,583	5,000
16286 · Water-Lift Stations	0	167	1,542	1,833	2,000
16289 · Labor-Service Lines & Tap-WW	1,750	0	2,500	0	0
16294 · Travel - Lodging	0	42	0	458	500
16295 · Travel - Meals	0	17	0	183	200
16296 · Travel - Rental Car	0	17	0	183	200
16297 · Small Equipment Purchaes-WW	0	83	0	917	1,000
Total Wastewater-Expense	103,920	83,392	1,076,604	937,308	1,020,700
Total Expense	103,920	83,392	1,076,604	937,308	1,020,700
Net Ordinary Income	464	(3,867)	64,132	(62,533)	(66,400)
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17200 · Vehicles-WW	2,975	0	34,547	30,000	30,000
17201 · Equipment-WW	0	250	0	2,750	3,000
17206 · WW Line Extensions-WW	0	833	0	9,167	10,000
17208 · Wastewater Improv-WW	0	2,083	0	22,917	25,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	413,510	100,000	100,000
Total Capital Outlay-WW	2,975	3,167	448,057	164,833	168,000
Total Other Expense	2,975	3,167	448,057	164,833	168,000
Net Other Income	(2,975)	(3,167)	(448,057)	(164,833)	(168,000)
Net Income	(2,511)	(7,033)	(383,925)	(227,367)	(234,400)

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

	Nov 18	Budget	Jan - Nov 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	81,860	91,167	998,037	1,002,833	1,094,000
34215 · Assessments-Prior to 97	1,290	833	15,788	9,167	10,000
34220 · Late Fee	2,178	0	61,657	25,000	25,000
34225 · Late Fee- Prior	180	100	1,725	1,100	1,200
34235 · Lien Fees	3,149	2,083	37,629	22,917	25,000
34240 · Deed Admin Fee	2,631	100	26,399	1,100	1,200
34245 · Returned Check Fee	0	0	152	0	0
34250 · Filing Fees	0	250	2,018	2,750	3,000
34255 · Driveway	40	150	2,400	1,650	1,800
34260 · Other Income-RC	0	0	870	0	0
34265 · Attorney Fees	1,670	833	24,138	9,167	10,000
34270 · Allocation to Maintenance Fund	(13,666)	(13,667)	(150,326)	(150,333)	(164,000)
34274 · Admin Alloc to R/M 10%	0	908	0	9,992	10,900
34275 · Interest-RC	0	83	201	917	1,000
34280 · Sale of Real Property	0	500	0	5,500	6,000
Total Road Construction-Revenue	79,333	83,342	1,020,690	941,758	1,025,100
Total Income	79,333	83,342	1,020,690	941,758	1,025,100
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	8,944	8,667	88,207	95,333	104,000
36224 · Admin Allocations from Water-RC	10,212	7,917	79,342	87,083	95,000
36229 · Maint Agreement-Incode-RC	0	417	4,634	4,583	5,000
36239 · Field Equip Rental	0	125	225	1,375	1,500
36241 · Repair & Maint-RC	0	42	1,200	458	500
36242 · Materials-RC	0	0	0	0	0
36245 · Damage Claims	0	0	24	0	0
36258 · Misc	0	417	2,809	4,583	5,000
36263 · Postage	0	750	6,277	8,250	9,000
36264 · Public Notices	0	0	0	0	0
36268 · Filing Fees	174	417	7,459	4,583	5,000
36270 · Bad Debt	0	7,000	0	77,000	84,000
36271 · CC Fees	357	500	4,808	5,500	6,000
36272 · Attorney Fees (County)	3,121	250	25,664	2,750	3,000
36274 · Accounting	715	708	9,158	7,792	8,500
36276 · Audit-RC	0	0	5,500	8,000	8,000
36277 · Engineering-RC	0	833	12,270	9,167	10,000
36278 · Legal-RC	0	417	9,216	4,583	5,000
36279 · Insurance					
36279b · Insurance- Vehicles	0	0	1,887	0	0
36279c · Insurance-Misc	0	0	377	0	0

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

	<u>Nov 18</u>	<u>Budget</u>	<u>Jan - Nov 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
36279g · Insurance-FSA	0	0	0	0	0
36279h · Insurance- WC	0	0	5,027	0	0
Total 36279 · Insurance	0	0	7,291	0	0
36280 · Other Professional Fees	0	83	1,305	917	1,000
36294 · Road Fees Written Off	18,374	1,417	68,017	15,583	17,000
36295 · Lien Fees Written Off	3,510	500	13,230	5,500	6,000
36296 · Road Late Fees Written Off	4,203	583	17,052	6,417	7,000
36297 · Road Prior Written Off	10,194	0	45,179	15,583	17,000
36298 · Attorney Fees Written Off	6,715	500	39,880	5,500	6,000
36299 · Standby Fees Written Off	642	125	2,742	1,375	1,500
36300 · Standby Late Fees Written Off	330	83	1,350	917	1,000
Total Road Construction-Expense	67,490	31,750	452,837	372,833	406,000
Total Expense	67,490	31,750	452,837	372,833	406,000
Net Ordinary Income	11,843	51,592	567,853	568,925	619,100
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	64,416	50,500	823,897	574,500	606,000
Total Road Construction-Capital	64,416	50,500	823,897	574,500	606,000
Total Other Expense	64,416	50,500	823,897	574,500	606,000
Net Other Income	(64,416)	(50,500)	(823,897)	(574,500)	(606,000)
Net Income	(52,573)	1,092	(256,045)	(5,575)	13,100

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

	<u>Nov 18</u>	<u>Budget</u>	<u>Jan - Nov 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 · Donations	0	833	0	9,167	10,000
34115 · Deferred Revenue - FEMA	0	0	358,134	0	0
34160 · Other-RM	0	16,667	0	183,333	200,000
34165 · FEMA Payments	0	0	8,614	0	0
34176 · Transfer from Road Construction	13,666	13,667	150,326	150,333	164,000
34180 · Admin Allocaitons-RM	0	7,917	0	87,083	95,000
Total Road Maintenance-Revenue	<u>13,666</u>	<u>39,083</u>	<u>517,073</u>	<u>429,917</u>	<u>469,000</u>
Total Income	13,666	39,083	517,073	429,917	469,000
Expense					
Road Maintenance-Expense					
36127 · Repairs- Contracted-RM	0	0	363,597	260,000	260,000
36128 · Contract Labor- RM	5,000	5,000	5,000	55,000	60,000
36139 · Field Equipment Rental- RM	0	500	10,922	5,500	6,000
36141 · R&M-RM	0	83	15,243	917	1,000
36142 · Materials-RM	6,707	2,917	79,093	32,083	35,000
36144 · Safety Supplies-RM	0	17	0	183	200
36146 · Equip. Small	0	83	0	917	1,000
36147 · Permit Fees	0	42	0	458	500
36174 · Accounting	163	167	2,081	1,833	2,000
36176 · Audit-RM	0	0	1,250	4,000	4,000
36177 · Engineering-RM	0	1,667	7,530	18,333	20,000
36178 · Legal-RM	0	167	700	1,833	2,000
36179 · Insurance-WC-RM	0	0	3,016	0	0
Total Road Maintenance-Expense	<u>11,870</u>	<u>10,642</u>	<u>488,433</u>	<u>381,058</u>	<u>391,700</u>
Total Expense	11,870	10,642	488,433	381,058	391,700
Net Ordinary Income	<u>1,796</u>	<u>28,442</u>	<u>28,641</u>	<u>48,858</u>	<u>77,300</u>
Net Income	<u>1,796</u>	<u>28,442</u>	<u>28,641</u>	<u>48,858</u>	<u>77,300</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
November 2018

	<u>Nov 18</u>	<u>Budget</u>	<u>Jan - Nov 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	2,500	5,527	27,500	30,000
25400 · Pine Forest Standby-Prior	0	208	0	2,292	2,500
25500 · TV Standby	90	1,333	11,370	14,667	16,000
25600 · Late Fees	0	167	4,155	1,833	2,000
25700 · Lien Fees	825	67	1,065	733	800
25710 · Attorney Fees	813	25	6,878	275	300
Total Income	<u>1,728</u>	<u>4,300</u>	<u>28,995</u>	<u>47,300</u>	<u>51,600</u>
Expense					
27110 · Admin Allocations	1,179	792	5,722	8,708	9,500
27120 · Maint. Agreement- Incode	0	167	577	1,833	2,000
27130 · Office Supplies	0	25	66	275	300
27135 · Filing Fees	0	17	0	183	200
27140 · Postage	0	133	0	1,467	1,600
27155 · Miscellaneous Expense	0	25	0	275	300
27157 · Appraiser/Surveyor	0	250	0	2,750	3,000
27160 · Accounting	163	167	2,180	1,833	2,000
27170 · Audit	0	208	1,250	2,292	2,500
27180 · Engineering	0	333	0	3,667	4,000
27190 · Legal	0	0	4,438	0	0
Total Expense	<u>1,341</u>	<u>2,117</u>	<u>14,232</u>	<u>23,283</u>	<u>25,400</u>
Net Ordinary Income	387	2,183	14,763	24,017	26,200
Other Income/Expense					
Other Expense					
27195 · Drainage	0	0	10,455	0	0
Total Other Expense	0	0	10,455	0	0
Net Other Income	0	0	(10,455)	0	0
Net Income	<u><u>387</u></u>	<u><u>2,183</u></u>	<u><u>4,307</u></u>	<u><u>24,017</u></u>	<u><u>26,200</u></u>

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of November 30, 2018

	Nov 30, 18
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	71,022.97
11220 · TWDB WW	572.00
	71,594.97
Total Checking/Savings	71,594.97
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	34,509.61
11250 · Accounts Receivable - WW	13,170.64
	47,680.25
Total Accounts Receivable	47,680.25
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,190,211.46
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	1,341.14
11172 · Due from RM-W	1,468.82
11173 · Due from RC-W	171,463.04
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,167,874.32
11260 · Allowance for Doubtful-WW	(4,414.45)
	2,590,332.64
Total Other Current Assets	2,590,332.64
Total Current Assets	2,661,927.61
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,124,587.01)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	4,777,548.49
11290 · Accumulated Depreciation-WW	(2,344,447.86)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,438,146.98
	6,922,826.60
Total Fixed Assets	6,922,826.60
TOTAL ASSETS	9,584,754.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	(269,000.57)
	(269,000.57)
Total Accounts Payable	(269,000.57)
Other Current Liabilities	
12140 · Accrued Salaries	17,092.67
12144 · FSA Employee Flexible Spending	119.82
12145 · Benefit Liability	(11,019.31)
12153 · Due to RC-W	4,250.00
12160 · Deposits	215,300.00
12170 · Due to TCEQ-W	1,839.84
12180 · Groundwater Assessments Pay-W	1,648.76

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of November 30, 2018

	Nov 30, 18
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12270 · Due to TCEQ-WW	3,171.72
12280 · Bonds Payable-TWDB-WW	5,815,000.00
12281 · Bond Interest Payable	78,708.97
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Total Other Current Liabilities	6,126,112.47
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Total Current Liabilities	5,857,111.90
	<hr/>
Total Liabilities	5,857,111.90
Equity	
13110 · Unrestricted Fund Balance-W	1,536,850.74
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.00
13220 · Unrestricted Fund Balance-WW	954,218.76
13240 · Capital Assets Fund Balance-WW	(193,791.00)
Net Income	(469,204.19)
	<hr/>
Total Equity	3,727,642.31
	<hr/>
TOTAL LIABILITIES & EQUITY	9,584,754.21
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Bastrop WCID No - Roads
Balance Sheet
As of November 30, 2018

	Nov 30, 18
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	(16,882.03)
Total Checking/Savings	(16,882.03)
Other Current Assets	
31230 · Time Deposits-RC	181.69
31250 · Accounts Receivable-RC	2,315,730.24
31260 · Allowance for Doubtful-RC	(2,193,543.46)
31275 · Due from Water-RC	4,250.00
31277 · FEMA Receivable	358,133.58
Total Other Current Assets	484,752.05
Total Current Assets	467,870.02
TOTAL ASSETS	467,870.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	8,964.32
Total Accounts Payable	8,964.32
Other Current Liabilities	
32150 · Due to Water-RM	1,468.82
32250 · Due to Water-RC	171,463.04
Total Other Current Liabilities	172,931.86
Total Current Liabilities	181,896.18
Total Liabilities	181,896.18
Equity	
33130 · Fund Balance-RM	199,655.49
33220 · Fund Balance-RC	313,722.04
Net Income	(227,403.69)
Total Equity	285,973.84
TOTAL LIABILITIES & EQUITY	467,870.02

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

	Nov 30, 18
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	130,014.21
Total Checking/Savings	130,014.21
Other Current Assets	
21500 · Accounts Receivable	530,493.73
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	21,959.82
Total Current Assets	151,974.03
TOTAL ASSETS	151,974.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	1,341.14
Total Other Current Liabilities	1,341.14
Total Current Liabilities	1,341.14
Total Liabilities	1,341.14
Equity	
23010 · Fund Balance	146,325.70
Net Income	4,307.19
Total Equity	150,632.89
TOTAL LIABILITIES & EQUITY	151,974.03

District Debt Service Payments

07/01/2018 - 06/30/2019

<u>Paying Agent</u>	<u>Series</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Debt Service Payment Due 12/01/2018						
Amegy Bank of Texas	2016	12/01/2018	11/30/2018	245,000.00	94,450.75	339,450.75
		Total Due 12/01/2018		245,000.00	94,450.75	339,450.75
Debt Service Payment Due 06/01/2019						
Amegy Bank of Texas	2016	06/01/2019		0.00	92,674.50	92,674.50
		Total Due 06/01/2019		0.00	92,674.50	92,674.50
		District Total		\$245,000.00	\$187,125.25	\$432,125.25