

**Lakeway MUD - General Fund
Balance Sheet
December 31, 2016**

LIABILITIES

Liabilities

Accounts Payable	\$ 122,486.34	
Security Deposits Payable	202,800.00	
Deferred Tax Revenue	7,146.90	
Miscellaneous Payable	(2,157.67)	
Development Deposits Payable	13,465.00	
Net Pension Liability	310,334.00	
Due to Barge Fund	(69.60)	
Total Liabilities		654,004.97
Fund Balance - Beginning	5,636,347.58	
Net Profit/(Loss)	(336,087.71)	
Fund Balance, Ending	5,300,259.87	
Total Liabilities & Fund Balance		\$ <u>5,954,264.84</u>

**Lakeway MUD - General Fund
Revenue and Expense Statement
All Departments
December 31, 2016**

<u>Description</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Last YTD</u>	<u>Budget</u>	<u>% Budget</u>
Water Revenues					
Residential Water	\$ (3,844.53)	\$ 509,412.46	\$ 591,350.12	\$ 2,524,986	20.17
Commercial Water	0.00	51,945.25	67,739.27	250,625	20.73
District #11 Water Fee/Volume	14,395.50	60,246.31	46,352.78	221,215	27.23
Water Tap Fees	2,400.00	3,600.00	13,200.00	5,500	65.45
Reconnect / Transfer Fees	1,950.00	8,650.00	9,200.00	16,000	54.06
Water Inspections	1,210.00	3,135.00	4,400.00	11,000	28.50
B4 Operations Agreement	1,200.00	3,600.00	3,600.00	14,400	25.00
Total Water Revenues	17,310.97	640,589.02	735,842.17	3,043,726	21.05
Wastewater Revenues					
Residential Wastewater	2.07	175,542.58	192,703.82	1,067,054	16.45
Commercial Wastewater	0.00	20,723.50	24,498.38	135,000	15.35
District #11 Wastewater Volume	17,680.72	52,274.92	50,228.87	146,000	35.80
Commercial Reuse	0.00	24,267.50	39,310.50	85,000	28.55
Wastewater Tap Fees	1,200.00	2,400.00	9,600.00	5,500	43.64
Wastewater Inspections	1,210.00	3,135.00	4,400.00	11,000	28.50
Wastewater Exclusion	500.00	1,500.00	1,500.00	6,000	25.00
Wastewater OD Application Fee	225.00	6,275.00	3,520.98	1,500	418.33
WCID#17 Wastewater Fee/Volu	11,154.52	29,544.92	21,492.42	96,000	30.78
Total Wastewater Revenues	31,972.31	315,663.42	347,254.97	1,553,054	20.33
Penalty Revenues					
Water & Wastewater Penalty	6,160.12	16,041.98	14,485.52	35,000	45.83
Total Penalty Revenues	6,160.12	16,041.98	14,485.52	35,000	45.83
Miscellaneous Revenues					
M&O Tax Revenue	0.00	1,881.43	1,128.39	220,000	0.86
District #11 DSC Revenue	0.00	0.00	15,000.00	0	0.00
Interest Income	1,640.14	4,482.94	1,275.14	1,500	298.86
Misc. Income	1,000.00	966.49	0.05	2,000	48.32
Expense Recovery	8.15	8.15	0.00	3,000	0.27
Total Miscellaneous Revenues	2,648.29	7,339.01	17,403.58	226,500	3.24
Total Revenues	58,091.69	979,633.43	1,114,986.24	4,858,280	20.16

**Lakeway MUD - General Fund
Revenue and Expense Statement
All Departments
December 31, 2016**

<u>Description</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Last YTD</u>	<u>Budget</u>	<u>% Budget</u>
Variable Costs					
Raw Water	20,564.71	82,253.93	99,869.73	400,000	20.56
Treated Water	0.00	0.00	0.00	1,000	0.00
Chemicals	3,703.62	18,438.74	14,771.60	94,000	19.62
Energy	20,408.40	76,200.01	81,565.87	346,000	22.02
B-4 Energy	1,424.03	16,228.59	19,262.26	87,000	18.65
Total Variable Costs	46,100.76	193,121.27	215,469.46	928,000	20.81
Salaries & Fringes					
Regular Time	94,744.92	275,508.44	295,404.24	1,174,247	23.46
Overtime	1,542.07	2,436.73	1,552.97	9,597	25.39
Longevity Pay	0.00	18,888.00	17,556.00	19,344	97.64
On Call Compensation	4,875.00	4,875.00	4,875.00	19,500	25.00
Retirement	12,090.54	36,060.28	38,454.06	156,168	23.09
FICA Taxes	7,103.96	21,369.90	23,450.66	93,536	22.85
TWC Taxes	0.00	0.00	0.00	1,656	0.00
Workers Compensation	1,750.66	5,961.98	5,768.79	22,521	26.47
Group Insurance	16,976.80	52,399.54	44,928.39	225,133	23.27
Total Salaries & Fringes	139,083.95	417,499.87	431,990.11	1,721,702	24.25
Supplies					
Office / Computer Supplies	209.15	2,226.23	1,922.98	10,500	21.20
Janitorial	3.03	378.65	325.53	2,000	18.93
Food - Administrative	61.93	157.06	116.91	600	26.18
Postage - Administrative	0.00	208.99	0.00	900	23.22
Wearing Apparel	858.50	2,410.91	2,833.35	12,200	19.76
Motor Vehicle Fuel	1,395.14	4,667.50	4,672.55	21,000	22.23
Total Supplies	2,527.75	10,049.34	9,871.32	47,200	21.29
Maintenance					
Instruments & Apparatus	2,616.82	5,002.55	2,707.02	19,000	26.33
Scada	0.00	119.99	1,259.33	18,000	0.67
Vehicles	1,973.40	4,108.70	3,461.23	16,500	24.90
Buildings & Grounds	6,190.79	13,102.56	1,875.80	28,400	46.14
Treatment Plants	2,097.26	6,997.93	2,218.79	77,000	9.09
Re-Paint Facilities	0.00	0.00	0.00	21,500	0.00
Sludge Management	3,477.50	9,657.50	10,231.37	47,500	20.33
Raw Water Pumping	0.00	0.00	0.00	21,000	0.00
Distribution Systems - Water	298.16	6,995.29	1,364.99	37,000	18.91
Meters & Testing	1,978.40	2,320.17	5,188.48	19,500	11.90
Generators - Water	811.78	7,518.59	694.70	18,000	41.77
Pumping Stations - Wastewater	428.30	9,124.54	9,765.47	44,000	20.74
Street Repairs	0.00	367.24	0.00	5,000	7.34
Collection Systems - Wstwr	581.75	1,499.12	1,885.92	10,000	14.99
Effluent Disposal	0.00	0.00	473.02	0	0.00
Machinery & Equipment	3,173.93	10,071.31	5,779.49	22,500	44.76
Reuse Water Expenses	1,559.12	1,942.22	18,930.71	40,000	4.86

**Lakeway MUD - General Fund
Revenue and Expense Statement
All Departments
December 31, 2016**

<u>Description</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Last YTD</u>	<u>Budget</u>	<u>% Budget</u>
Total Maintenance	25,187.21	78,827.71	65,836.32	444,900	17.72
Purchased/Contracted Services					
Communications	1,783.73	5,795.56	5,818.83	28,500	20.34
Equipment Rental	315.00	1,149.52	1,566.78	4,500	25.54
Ins.-GL, Auto & E&O	3,427.08	10,731.24	9,073.26	40,000	26.83
Custodial - Administrative	468.74	1,318.74	1,275.00	5,400	24.42
Energy - Administrative	273.94	1,131.34	1,016.38	4,500	25.14
Audit	0.00	14,147.31	11,141.25	19,000	74.46
Legal Services	0.00	5,480.50	7,082.00	40,000	13.70
Professional Services	6,341.49	15,740.82	16,034.73	69,500	22.65
Engineering Services	10,191.25	24,751.75	10,507.50	79,000	31.33
Conservation Program	0.00	0.00	0.00	1,000	0.00
Advertising/Filing Fees	0.00	141.00	77.00	1,000	14.10
Transportation	525.00	1,575.00	1,575.00	6,500	24.23
Dues & Subscriptions-Admin.	0.00	60.00	(10.00)	1,000	6.00
Inspection Fees	1,800.00	5,300.00	4,250.00	11,000	48.18
Testing & Lab Fees	2,770.52	8,359.75	4,756.77	39,100	21.38
Permit Fees	0.00	13,130.55	11,119.35	11,800	111.28
Directors Expense	0.00	0.00	580.00	2,000	0.00
Employee Welfare - Admin.	0.00	0.00	0.00	1,000	0.00
Educational	950.00	2,515.25	538.58	8,000	31.44
Safety Expenses	120.00	1,668.50	2,534.82	4,700	35.50
Security Services	55.00	165.00	165.00	1,700	9.71
Physicals/Medical Supplies	0.00	60.53	127.56	700	8.65
Recycling Facility	0.00	0.00	0.00	5,000	0.00
Miscellaneous Expense	0.00	0.00	225.00	0	0.00
Bank Fees	6,172.05	14,180.74	15,065.76	55,000	25.78
Cash Over/Short	0.00	0.00	0.20	0	0.00
Bad Debts	0.00	0.04	0.00	3,000	0.00
Capital Expenditures	0.00	0.00	0.00	39,600	0.00
Total Purchased/Contracted S	35,193.80	127,403.14	104,520.77	482,500	26.40
Subtotal Expenses	248,093.47	826,901.33	827,687.98	3,624,302	22.82
Subtotal Net Revenue/(Loss)	(190,001.78)	152,732.10	287,298.26	1,233,978	12.38
Other Items					
Interfund Transfers - P & I	0.00	459,205.13	450,412.02	916,897	50.08
Cap. Expend/Unbudgeted	0.00	8,389.72	0.00	0	0.00
Cap. Expend/Prior Years	400.74	38,179.77	41,745.92	194,581	19.62
B-4 Raw Water Pumping	(336.93)	(336.93)	(64.14)	0	0.00
Unearned Income	0.00	(24,750.00)	0.00	0	0.00
Inflow & Infiltration Repairs	3,870.15	8,132.12	28,784.71	220,000	3.70
Total Other Items	3,933.96	488,819.81	520,878.51	1,331,478	36.71
Total Expenses	252,027.43	1,315,721.14	1,348,566.49	4,955,780	26.55
Net Revenue/(Loss)	(193,935.74)	(336,087.71)	(233,580.25)	1,024,088	(32.82)

**Lakeway MUD - General Fund
Revenue and Expense Statement
Administrative
December 31, 2016**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Last YTD</u>	<u>Budget</u>	<u>% Budget</u>
Salaries & Fringes					
Regular Time - Administrative	\$ 27,209.76	\$ 79,129.28	\$ 86,530.28	\$ 337,335	23.46
Longevity Pay-Administrative	0.00	2,514.00	2,154.00	2,484	101.21
Retirement - Administrative	3,627.16	10,818.08	11,536.22	43,403	24.92
FICA Taxes - Administrative	1,436.73	4,916.24	7,004.82	25,996	18.91
TWC Taxes - Administrative	0.00	0.00	0.00	360	0.00
Workers Compensation - Admin.	(33.26)	136.90	233.07	912	15.01
Group Insurance - Admin.	4,350.85	13,268.31	11,881.26	56,481	23.49
Total Salaries & Fringes	36,591.24	110,782.81	119,339.65	466,971	23.72
Supplies					
Office / Computer Supplies	209.15	2,226.23	1,922.98	10,500	21.20
Janitorial - Administrative	3.03	136.22	0.00	500	27.24
Food - Administrative	61.93	157.06	116.91	600	26.18
Postage - Administrative	0.00	208.99	0.00	900	23.22
Total Supplies	274.11	2,728.50	2,039.89	12,500	21.83
Maintenance					
Buildings & Grounds-Admin.	372.03	3,421.58	465.27	10,000	34.22
Total Maintenance	372.03	3,421.58	465.27	10,000	34.22
Purchased/Contracted Services					
Communications - Admin.	785.18	2,810.87	3,061.82	12,000	23.42
Equipment Rental - Admin.	315.00	849.52	1,116.78	4,500	18.88
Ins.-GL, Auto & E&O-Admin.	270.58	1,261.74	809.49	4,000	31.54
Custodial - Administrative	468.74	1,318.74	1,275.00	5,400	24.42
Energy - Administrative	273.94	1,131.34	1,016.38	4,500	25.14
Audit	0.00	14,147.31	11,141.25	19,000	74.46
Legal Services - Admin.	0.00	5,480.50	7,082.00	40,000	13.70
Professional Services-Admin.	6,341.49	15,740.82	16,034.73	68,000	23.15
Engineering Services-Admin.	9,326.25	23,403.75	10,507.50	67,000	34.93
Conservation Program	0.00	0.00	0.00	1,000	0.00
Advertising/Filing Fees	0.00	141.00	77.00	1,000	14.10
Transportation - Admin.	525.00	1,575.00	1,575.00	6,500	24.23
Dues & Subscriptions-Admin.	0.00	60.00	(10.00)	1,000	6.00
Directors Expense	0.00	0.00	580.00	2,000	0.00
Employee Welfare - Admin.	0.00	0.00	0.00	1,000	0.00
Educational - Administrative	315.00	315.00	0.00	2,500	12.60
Security Services - Admin.	35.00	105.00	105.00	700	15.00
Physicals/Medical Supplies	0.00	60.53	127.56	700	8.65
Recycling Facility	0.00	0.00	0.00	5,000	0.00
Bank Fees	6,172.05	14,180.74	15,065.76	55,000	25.78
Cash Over/Short	0.00	0.00	0.20	0	0.00
Bad Debts	0.00	0.04	0.00	3,000	0.00
Total Purchased/Contracted Svs	24,828.23	82,581.90	69,565.47	303,800	27.18

**Lakeway MUD - General Fund
Revenue and Expense Statement
Administrative
December 31, 2016**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Last YTD</u>	<u>Budget</u>	<u>% Budget</u>
Subtotal Expenses	62,065.61	199,514.79	191,410.28	793,271	25.15
Other Items					
Cap. Expend/Prior Years-Admin.	400.74	16,987.77	0.00	36,000	47.19
Total Other Items	400.74	16,987.77	0.00	36,000	47.19
Total Expenses	62,466.35	216,502.56	191,410.28	829,271	26.11

**Lakeway MUD - General Fund
Revenue and Expense Statement
Water
December 31, 2016**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Last YTD</u>	<u>Budget</u>	<u>% Budget</u>
Variable Costs					
Raw Water	\$ 20,564.71	\$ 82,253.93	\$ 99,869.73	\$ 400,000	20.56
Treated Water	0.00	0.00	0.00	1,000	0.00
Chemicals - Water	250.00	8,190.08	2,452.00	47,000	17.43
Energy - Water	4,837.35	21,052.97	21,260.83	91,000	23.14
B-4 Energy	1,424.03	16,228.59	19,262.26	87,000	18.65
Total Variable Costs	27,076.09	127,725.57	142,844.82	626,000	20.40
Salaries & Fringes					
Regular Time - Water	32,384.63	95,870.46	100,136.43	404,794	23.68
Overtime - Water	768.28	1,446.46	750.92	5,713	25.32
Longevity Pay-Water	0.00	8,343.00	7,893.00	8,467	98.54
On Call Compensation - Water	2,187.50	2,187.50	2,700.00	9,372	23.34
Retirement - Water	4,231.69	12,621.10	13,458.92	54,711	23.07
FICA Taxes - Water	2,665.09	8,017.58	8,222.92	32,769	24.47
TWC Taxes - Water	0.00	0.00	0.00	611	0.00
Workers Compensation - Water	1,072.75	3,454.91	3,263.16	12,205	28.31
Group Insurance - Water	5,941.89	18,077.36	15,580.49	79,795	22.65
Total Salaries & Fringes	49,251.83	150,018.37	152,005.84	608,437	24.66
Supplies					
Janitorial - Water	0.00	87.03	162.77	500	17.41
Wearing Apparel - Water	429.25	1,205.46	1,416.68	6,100	19.76
Motor Vehicle Fuel - Water	697.58	2,333.78	2,336.29	10,000	23.34
Total Supplies	1,126.83	3,626.27	3,915.74	16,600	21.85
Maintenance					
Instruments & Apparatus-Water	2,093.40	2,640.62	1,912.19	9,000	29.34
Scada - Water	0.00	119.99	1,259.33	9,000	1.33
Vehicles - Water	1,088.62	2,263.74	1,453.28	7,000	32.34
Buildings & Grounds-Water	2,853.01	4,852.46	(546.38)	7,900	61.42
Treatment Plants - Water	1,054.88	1,916.66	4,739.62	37,000	5.18
Re-Paint Facilities - Water	0.00	0.00	0.00	21,500	0.00
Sludge Management - Water	577.50	2,117.50	1,540.00	7,500	28.23
Raw Water Pumping	0.00	0.00	0.00	21,000	0.00
Distribution Systems - Water	298.16	6,995.29	1,364.99	37,000	18.91
Meters & Testing - Water	714.20	1,055.97	2,813.31	15,000	7.04
Street Repairs - Water	0.00	367.24	0.00	5,000	7.34
Machinery & Equipment-Water	1,493.74	4,942.45	3,022.19	11,500	42.98
Total Maintenance	10,173.51	27,271.92	17,558.53	188,400	14.48

**Lakeway MUD - General Fund
Revenue and Expense Statement
Water
December 31, 2016**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Last YTD</u>	<u>Budget</u>	<u>% Budget</u>
Purchased/Contracted Services					
Communications - Water	549.54	1,643.13	1,529.16	11,000	14.94
Equipment Rental - Water	0.00	150.00	225.00	0	0.00
Ins.-GL, Auto & E&O-Water	1,726.25	5,178.75	4,480.26	19,000	27.26
Professional Services-Water	0.00	0.00	0.00	1,000	0.00
Engineering Services-Water	432.50	674.00	0.00	1,000	67.40
Inspection Fees - Water	900.00	2,650.00	2,125.00	5,000	53.00
Testing & Lab Fees-Water	1,111.52	3,646.75	1,616.77	16,100	22.65
Permit Fees - Water	0.00	10,630.55	8,619.35	8,500	125.07
Educational - Water	317.50	977.50	111.00	2,500	39.10
Safety Expenses - Water	60.00	586.80	1,113.58	2,500	23.47
Security Services - Water	10.00	30.00	30.00	500	6.00
Miscellaneous Expense-Water	0.00	0.00	225.00	0	0.00
Capital Expenditures-Water	0.00	0.00	0.00	19,800	0.00
Total Contracted/Purchases Svs.	5,107.31	26,167.48	20,075.12	86,900	30.11
Subtotal Expenses	92,735.57	334,809.61	336,400.05	1,526,337	21.94
Other Items					
Cap. Expend/Prior Years-Water	0.00	21,192.00	20,872.96	106,640	19.87
Total Other Items	0.00	21,192.00	20,872.96	106,640	19.87
Total Expenses	92,735.57	356,001.61	357,273.01	1,632,977	21.80

**Lakeway MUD - General Fund
Revenue and Expense Statement
Wastewater
December 31, 2016**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Last YTD</u>	<u>Budget</u>	<u>% Budget</u>
Variable Costs					
Chemicals - Wastewater	\$ 3,453.62	\$ 10,248.66	\$ 12,319.60	\$ 47,000	21.81
Energy - Wastewater	15,571.05	55,147.04	60,305.04	255,000	21.63
Total Variable Costs	19,024.67	65,395.70	72,624.64	302,000	21.65
Salaries & Fringes					
Regular Time - Wastewater	35,150.53	100,508.70	108,737.53	432,118	23.26
Overtime - Wastewater	773.79	990.27	802.05	3,884	25.50
Longevity Pay-Wastewater	0.00	8,031.00	7,509.00	8,393	95.69
On Call Compensation - Wstwtr	2,687.50	2,687.50	2,175.00	10,128	26.54
Retirement - Wastewater	4,231.69	12,621.10	13,458.92	58,054	21.74
FICA Taxes - Wastewater	3,002.14	8,436.08	8,222.92	34,771	24.26
TWC Taxes - Wastewater	0.00	0.00	0.00	685	0.00
Workers Compensation - Wstwtr	711.17	2,370.17	2,272.56	9,404	25.20
Group Insurance - Wstwtr	6,684.06	21,053.87	17,466.64	88,857	23.69
Total Salaries & Fringes	53,240.88	156,698.69	160,644.62	646,294	24.25
Supplies					
Janitorial - Wastewater	0.00	155.40	162.76	1,000	15.54
Wearing Apparel - Wstwtr	429.25	1,205.45	1,416.67	6,100	19.76
Motor Vehicle Fuel - Wstwtr	697.56	2,333.72	2,336.26	11,000	21.22
Total Supplies	1,126.81	3,694.57	3,915.69	18,100	20.41
Maintenance					
Instruments & Apparatus-Wstwtr	523.42	2,361.93	794.83	10,000	23.62
Scada - WstWtr	0.00	0.00	0.00	9,000	0.00
Vehicles - Wastewater	884.78	1,844.96	2,007.95	9,500	19.42
Buildings & Grounds-Wstwtr	2,965.75	4,828.52	1,956.91	10,500	45.99
Treatment Plants - Wastewater	1,042.38	5,081.27	(2,520.83)	40,000	12.70
Sludge Management - Wstwtr	2,900.00	7,540.00	8,691.37	40,000	18.85
Meters & Testing - WW	1,264.20	1,264.20	2,375.17	4,500	28.09
Generators - Wstwtr	811.78	7,518.59	694.70	18,000	41.77
Pumping Stations - Wastewater	428.30	9,124.54	9,765.47	44,000	20.74
Collection Systems - Wstwtr	581.75	1,499.12	1,885.92	10,000	14.99
Effluent Disposal	0.00	0.00	473.02	0	0.00
Machinery & Equipment-Wstwtr	1,680.19	5,128.86	2,757.30	11,000	46.63
Reuse Water Expenses	1,559.12	1,942.22	18,930.71	40,000	4.86
Total Maintenance	14,641.67	48,134.21	47,812.52	246,500	19.53

**Lakeway MUD - General Fund
Revenue and Expense Statement
Wastewater
December 31, 2016**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Last YTD</u>	<u>Budget</u>	<u>% Budget</u>
Purchased/Contracted Services					
Communications - Wstwtr	449.01	1,341.56	1,227.85	5,500	24.39
Equipment Rental - Wstwtr	0.00	150.00	225.00	0	0.00
Ins.-GL, Auto & E&O-Wstwtr	1,430.25	4,290.75	3,783.51	17,000	25.24
Professional Services-Wstwtr	0.00	0.00	0.00	500	0.00
Engineering Services-Wstwtr	432.50	674.00	0.00	11,000	6.13
Inspection Fees - Wstwtr	900.00	2,650.00	2,125.00	6,000	44.17
Testing & Lab Fees-Wstwtr	1,659.00	4,713.00	3,140.00	23,000	20.49
Permit Fees - Wastewater	0.00	2,500.00	2,500.00	3,300	75.76
Educational - Wastewater	317.50	1,222.75	427.58	3,000	40.76
Safety Expenses - Wstwtr	60.00	1,081.70	1,421.24	2,200	49.17
Security Services - Wstwtr	10.00	30.00	30.00	500	6.00
Capital Expenditures-Wstwtr	0.00	0.00	0.00	19,800	0.00
Total Purchased/Contracted Svs	5,258.26	18,653.76	14,880.18	91,800	20.32
Subtotal Expenses	93,292.29	292,576.93	299,877.65	1,304,694	22.42
Other Items					
Cap. Expend/Prior Years-WstWtr	0.00	0.00	20,872.96	51,941	0.00
Total Other Items	0.00	0.00	20,872.96	51,941	0.00
Total Expenses	93,292.29	292,576.93	320,750.61	1,356,635	21.57