



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

May 31, 2019

Cash Flow Report - Operating Water Account

As of May 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 05/01/2019				\$270,801.93
Receipts				
	Payment from Standby Fund		1,961.77	
	Payment from Road Fund		12,415.71	
	Payment from Road Fund - AP Allocation		467.50	
	United Bank of Texas CD closed to Checking		151,548.55	
	Interest Earned on Checking		47.74	
	Accounts Receivable-W		210,643.28	
	Accounts Receivable - Pump/TWDB Reserve		12,836.70	
	Training Reimbursement		97.90	
Total Receipts				390,019.15
Disbursements				
22598	Alma Rodriguez.	Mileage	(105.44)	
22599	Bastrop Medical	Drug Testing	(235.00)	
22600	BlueCross BlueShield of Texas	Insurance	(13,541.70)	
22601	City Hall Essentials	Training	(150.00)	
22602	Coeus Networks	Computer Tech	(1,182.63)	
22603	Ditch Witch of Central Texas, Inc,	Equipment Repairs	(376.45)	
22604	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(1,886.65)	
22605	Gene Kruppa P.E.	GM Services	(1,009.24)	
22606	Lowe's Business Account	Materials	(1,482.78)	
22607	Madden & Associates Inc.	Safety Supplies	(1,681.00)	
22608	Matrix Imaging Solutions (C)	Printing	(326.64)	
22609	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(4,654.28)	
22610	Nortex Modlar Leasing & Construction	Office Rental	(1,494.00)	
22611	Time Warner Cable	Telephone/Internet	(100.51)	
22612	USABluebook	Materials & Maintenance	(276.28)	
22613	We Rent It	Field Equipment Rental	(2,386.04)	
22614	Wells Fargo Vendor Fin Serv	Office Equip Lease	(1,110.88)	
22615	Wex Bank	Fuel	(1,752.71)	
22616	WJC Constructors, LLC	Contracted Repairs	(5,750.00)	
22617	Bastrop WCID No 2	Petty Cash Replenish	(0.61)	
22618	Ameriflex Business Solutions	FSA Purchases	(30.00)	
22619	Ameriflex Business Solutions.	Insurance FSA Fees	(78.00)	
22620	AT&T	Telephone Expense - Lift Station	(122.26)	
22621	Barnard Tire & Auto	Repairs	(1,302.47)	
22622	Bastrop WCID No 2 - RC	Transfer to RC	(3,554.04)	
22623	Card Service Center	Credit Card Expense	(2,561.91)	
22624	Checkr Inc.	Pre-Employment Screening	(61.50)	
22625	DPC Industries, Inc.	Chemicals	(470.36)	
22626	Elliott Electric Supply Corp	Repair & Maintenance	(39.36)	
22627	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(2,388.90)	
22628	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
22629	La Grange NAPA	Repair Vehicle	(533.12)	
22630	Patricia Lujan	Mileage	(5.80)	
22631	Quill Corporation	Office Supplies	(508.91)	
22632	Time Warner Cable	Telephone/Internet	(156.38)	
22633	Vermeer Texas	VOID: Capital Outlay	0.00	
22634	Waste Connections	Garbage	(79.93)	
22635	Ameriflex Business Solutions	FSA Purchases	(36.52)	
22636	Aqua Water Supply Corporation	Water Samples	(175.00)	

Cash Flow Report - Operating Water Account

As of May 31, 2019

Num	Name	Memo	Amount	Balance
Disbursements				
22637	Badger Meter Inc	Maintenance Agreement	(780.00)	
22638	Bastrop WCID No 2 - W/W	WasteWater Service	(129.67)	
22639	Bastrop WCID No 2 - Water	Purchase Water Expense	(281.46)	
22640	Cintas Corporation #86	Uniforms	(1,234.10)	
22641	DPC Industries, Inc.	Chemicals	(200.00)	
22642	Environmental Improvements, Inc	Well Maintenance	(2,139.90)	
22643	Esquivel Enterprise	Cleaning	(400.00)	
22644	Grainger Inc	Repair & Maintenance	(20.56)	
22645	Home Depot	Materials & Maintenance	(59.02)	
22646	Humana	Insurance Premium	(128.66)	
22647	Hydro Source Services, Inc.	Grinder Pump & Repair	(6,419.54)	
22648	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
22649	Lower Colorado River Authority	Lab Fees	(375.00)	
22650	Mathis Rentals	Field Equipment Rental	(172.19)	
22651	McLean & Howard, LLP	Legal Fees	(2,325.00)	
22652	Professional Image Communications	Answering Service	(190.00)	
22653	RDO Equipment	Equipment Repair	(125.10)	
22654	Unum Life Insurance Company	Insurance Premium	(533.72)	
22655	USABluebook	Supplies	(712.21)	
22656	Vermeer Texas	Machine	(58,250.00)	
22657	Jerry Paul Ward	Customer Deposit Refund	(136.88)	
22658	Susan Nogues	Customer Deposit Refund	(83.55)	
22659	Faith George	Customer Deposit Refund	(67.14)	
22660	Christopher David Homes	Customer Deposit Refund	(87.84)	
22661	Regis Jones	Customer Deposit Refund	(174.04)	
22662	Jeff & Laura Stuewe	Customer Deposit Refund	(33.74)	
22663	Domingo Y Padilla	Customer Deposit Refund	(45.18)	
22664	Chirley Darrow & Catherine M Williams	Customer Deposit Refund	(51.31)	
22665	Rob Dickerson Jr	Customer Deposit Refund	(182.41)	
22666	Dan Hugo	Customer Deposit Refund	(49.76)	
22667	Ameriflex Business Solutions	FSA Purchases	(54.37)	
22668	AT&T Mobility	Telephone Expense	(77.21)	
22669	BlueCross BlueShield of Texas	Insurance	(15,798.65)	
22670	Catherine Willimas	Customer Deposit Refund	(51.31)	
22671	Dental Select	Dental Insurance	(401.70)	
22672	DSHS Central Lab MC2004	Water Samples	(103.85)	
22673	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(754.13)	
22674	Frontier Communications	Answering Service	(68.55)	
22675	Lowe's Business Account	Materials	(516.17)	
22676	Madden & Associates Inc.	Safety Supplies	(1,470.00)	
22677	Neopost USA Inc.	Office Equipment Lease	(413.21)	
22678	Time Warner Cable	Telephone/Internet	(100.51)	
22679	Tyler Technologies Inc	Maint Agreement Incode	(2,326.95)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(5,851.92)	
EFT	Bluebonnet Electric Coop	Utility	(3,578.44)	
EFT	City of Bastrop	Purchase Sewer Service	(9,700.71)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(1,803.31)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Items	(300.70)	

Cash Flow Report - Operating Water Account

As of May 31, 2019

Num	Name	Memo	Amount	Balance
Disbursements				
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 04/24/19-05/07/19	(18,134.75)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 05/08/19-05/21/19	(18,616.92)	
PAYROLL	Alliance Payroll	Payroll Fees	(218.50)	
PAYROLL	United States Treasury	Payroll Liabilites	(10,856.15)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - April	(30,837.22)	
TRF	Bastrop WCID No 2	Transfer Closed CD to TexPool	(151,548.55)	
Total Disbursements				(403,288.01)
BALANCE AS OF 05/31/2019				\$257,533.07

Cash Flow Report - TWDB WW Account

As of May 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 05/01/2019				\$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 05/31/2019				\$572.00

Cash Flow Report - Standby Operating Account

As of May 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 05/01/2019				\$133,956.09
Receipts				
	Accounts Receivable		3,444.69	
Total Receipts				3,444.69
Disbursements				
3937	Coryell County Sheriff	06-21-0037 (1109-21) Hamann, Leslie	(85.00)	
3938	Fayette County Sheriff	06-08-0018(423-6440) David Freeman	(100.00)	
3939	Harris County PCT1	06-21-0037 (1109-21) Hamann Leslie	(150.00)	
3940	Lampasas County Sheriff	06-21-0037 (1109-21) Hamann Leslie	(75.00)	
3941	McCreary, Veselka, Bragg & Allen, P.C.	Attorney Fees - April 2019 Suits Filed	(1,502.02)	
3942	Montgomery County PCT2	VOID: Filling Fees- 06-21-0037 (1109-21) Hamann	0.00	
3943	Sarah Loucks	Filing Fees - 06-21-0037/04-09-1234 (1109-21) Les	(48.00)	
3944	Travis County Constable PCT1	Filing Fees - 06-21-0037 (1109-21) Leslie Hamann	(75.00)	
3945	Williamson County PCT1	Filing Fees - 06-02-0039 (1111-335) Charles H Pear	(140.00)	
3946	Sarah Loucks	Filing Fees - 06-12-0002 (1112-335) Austin, Patrick	(39.54)	
3947	Travis County Constable PCT1	Filing Fees - 06-12-0002 (1113-335) Robert Carpent	(75.00)	
3948	Sarah Loucks	Filing Fees - 06-02-0039 (1111-35) Charles H Pears	(16.00)	
3949	Sarah Loucks	Filing Fees - 06-09-0025(1113-335) Robin Carpent	(8.00)	
3950	Sarah Loucks	Filing Fees - 006-08-0018(423-6440) David Freema	(8.00)	
3951	Bastrop WCID No 2 Water	AP & Allocations	(1,961.77)	
3952	Loy L Ripple	Property Acquisition for Drainage	(15,000.00)	
3953	Robert & Karen Mohr	Property Acquisition for Drainage	(15,000.00)	
3954	Richard Hicks	Drainage	(5,000.00)	
Total Disbursements				(39,283.33)
BALANCE AS OF 05/31/2019				\$98,117.45

Cash Flow Report - Road Const Operating Account

As of May 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 05/01/2019				\$327,587.45
Receipts				
	Transfer From Water		3,554.04	
	To Record Cash		64,450.39	
Total Receipts				68,004.43
Disbursements				
5065	Capital Surveying Supplies	Repairs	(390.00)	
5066	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-11-0209(R33379) David Schuetzebe	(523.27)	
5067	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 0511-0787 (785-21) Alvin Gay	(8.00)	
5068	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(12,883.21)	
5069	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-230521(R35501), 03-23-0522 (R355	(249.30)	
5070	BEFCO Engineering, Inc.	Engineering Fees	(31,160.00)	
5071	HaiDak Construction & Excavating LLC	Road Maintenance	(900.00)	
5072	McCreary, Veselka, Bragg & Allen PC	02-16-1652(R30355), 05-25-1412(R38576), 04-1-05	(761.45)	
5073	973 Materials, LLC	Materials	(1,208.20)	
5074	Bastrop County Clerk.	Legal Fees - Road Escrow Acct # 6221	(400.00)	
5075	Maurice Cook, Bastrop County Sheriff	Filing Fees - 05-16-1046/1047-Sullivan George A	(75.00)	
5076	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 06-09-0025(R51700) 06-19-0010(R520	(317.25)	
5077	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 05-16-1046/1047 George A Sullivan	(8.00)	
5078	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 02-16-1653(R30363) Patricia Owens	(218.70)	
5079	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 04-01-0073/0074(R36325/R36333) To	(250.10)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(512.12)	
TRNSF	Bastrop WCID No 2	Wire Transfer to MM	(225,000.00)	
Total Disbursements				(274,864.60)
BALANCE AS OF 05/31/2019				\$120,727.28

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of May 31, 2019

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
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
TEXAS CAPITAL BANK (XXXX0326)	04/04/2019	10/02/2019	2.50 %	150,000.00	Water
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		1.20 %	631,260.56	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	377,751.69	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,036.71	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,527.58	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		2.40 %	450,043.23	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		2.40 %	151,548.55	Water
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	257,533.07	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$2,838,326.60	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	98,117.45	Standby Operating
Totals for Standby Fund:				\$98,117.45	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	225,255.72	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	120,727.28	Road Const Operating
Totals for Roads Fund:				\$345,983.00	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,282,427.05	

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

	May 19	Budget	Jan - May 19	YTD Budget	Annual Budget
Ordinary Income / Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	109,940	108,333	497,544	541,667	1,300,000
14115 · Water Late Charge Income	2,088	2,083	13,109	10,417	25,000
14120 · TV Tap Fees	21,650	13,333	125,200	66,667	160,000
14125 · Capital Reserve Fee	0	0	20,950	0	0
14130 · Water Line Bore	3,400	2,333	16,250	11,667	28,000
14140 · Backflow Inspections	675	417	3,675	2,083	5,000
14145 · Returned Check Fee	0	17	0	83	200
14148 · Pools	0	23	160	115	275
14150 · Maps Sold	0	21	86	104	250
14155 · Office Rents	275	275	1,375	1,375	3,300
14160 · Other Income-W	524	1,000	13,407	5,000	180,000
14170 · Reconnect Fee	1,350	833	8,950	4,167	10,000
14175 · Interest-W	1,689	292	6,690	1,458	3,500
14180 · Copies & Faxes	0	4	11	21	50
14190 · Irrigation Systems	0	25	0	125	300
Total Water-Revenue	141,592	128,990	707,406	644,948	1,715,875
Total Income	141,592	128,990	707,406	644,948	1,715,875
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	44,680	56,500	231,274	282,500	678,000
16100b · Over Time	516	1,500	4,740	7,500	18,000
16100c · Double Time	0	208	753	1,042	2,500
16100e · Holiday	0	2,083	13,571	10,417	25,000
16100f · Annual Leave	449	2,083	3,828	10,417	25,000
16100g · Sick	1,961	833	3,797	4,167	10,000
16100h · Personal Time	260	292	1,192	1,458	3,500
16100k · FICA	3,558	6,333	20,909	31,667	76,000
16100l · 401K	0	0	0	0	0
16100m · Retirement-Life	3,440	4,500	18,165	22,500	54,000
16100n · SUTA	0	167	0	833	2,000
16100o · Longevity Pay	0	917	0	4,583	11,000
16100p · FUTA	18	83	544	417	1,000
16100q · On Call Pay	310	417	1,841	2,083	5,000
Total 16100 · Payroll	55,192	75,917	300,614	379,583	911,000
16110 · Health Insurance					
16110a · Insurance-Medical	10,925	12,917	60,772	64,583	155,000
16110b · Insurance-Dental	414	333	2,110	1,667	4,000
16110c · Insurance-Vision	86	133	423	667	1,600
16110d · HSA	0	125	0	625	1,500
16110e · Insurance-Life	502	500	2,448	2,500	6,000
Total 16110 · Health Insurance	11,927	14,008	65,753	70,042	168,100
16115 · Contracted Interim GM	0	0	4,718	0	0

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

	May 19	Budget	Jan - May 19	YTD Budget	Annual Budget
16117 · Payroll Service Fee	219	258	1,317	1,292	3,100
16118 · Hand Tools	0	417	271	2,083	5,000
16120 · Wellness Program	0	83	0	417	1,000
16121 · Uniforms-W	26	583	2,675	2,917	7,000
16122 · Mileage	23	667	723	3,333	8,000
16123 · Vehicle Usage	0	333	0	1,667	4,000
16124 · Admin Allocations	(5,704)	(7,333)	(50,849)	(36,667)	(88,000)
16125 · PPE Allocations	(11,442)	(13,883)	(50,696)	(69,417)	(166,600)
16125a · EOM Salary Reimburs from WW	(8,559)	(13,317)	(48,972)	(66,583)	(159,800)
16126 · Answering Service	190	208	950	1,042	2,500
16127 · Repairs-Contracted-W	0	125	0	625	1,500
16128 · Maint Agreement-Hand Held	0	208	780	1,042	2,500
16128a · Contracted Taps - Water	0	583	0	2,917	7,000
16129 · Maint Agreement-Incode-W	893	1,083	2,117	5,417	13,000
16130 · Office Equip Lease	1,524	1,250	6,172	6,250	15,000
16131 · Pest Control	0	25	79	125	300
16133a · Security Agreement	0	25	1,954	125	300
16134 · Cleaning-Office	200	0	800	0	0
16135 · Garbage	80	83	400	417	1,000
16136 · Cleaning-Maint Building	200	250	1,200	1,250	3,000
16138 · Chemicals-Chlorine	0	1,333	3,279	6,667	16,000
16138a · Contract Labor	0	417	0	2,083	5,000
16139 · Field Equip Rental-W	0	833	1,644	4,167	10,000
16140 · Fuel-W	0	1,000	3,157	5,000	12,000
16141 · Repairs & Maint-W	551	1,500	592	7,500	18,000
16142 · Materials-W	10,852	5,417	24,922	27,083	65,000
16144 · Safety Supplies-W	806	333	1,906	1,667	4,000
16145 · Damage Claims	0	2,083	0	10,417	25,000
16146 · Water Samples	376	1,000	3,836	5,000	12,000
16147 · Repairs & Maint-Water Well	21	2,083	5,466	10,417	25,000
16149 · Computer-W	1,093	2,083	13,049	10,417	25,000
16150 · Depreciation-W	16,764	16,833	83,820	84,167	202,000
16151 · Dues & Subscriptions	0	67	180	333	800
16152 · Election Costs	0	250	0	1,250	3,000
16153 · Fax	0	8	0	42	100
16154 · Late Fees-W	0	125	115	625	1,500
16155 · Internet	101	167	402	833	2,000
16156 · Printing-W	161	833	3,133	4,167	10,000
16156a · Janitorial Supplies	0	17	0	83	200
16157 · Office Supplies-W	318	417	4,105	2,083	5,000
16158 · Misc-W	201	5,667	947	28,333	68,000
16159 · Medical-W	0	42	0	208	500
16160 · Misc Office-W	1,494	208	23,703	1,042	2,500
16161 · Pre-Employment Screening	0	42	993	208	500
16163 · Postage	0	1,250	3,861	6,250	15,000
16164 · Public Notice	0	250	233	1,250	3,000
16165 · Telephone-W	347	833	2,538	4,167	10,000
16166 · License-W	0	208	0	1,042	2,500
16166a · Advertising	0	42	0	208	500
16167 · Bank Fees-W	30	42	165	208	500
16169 · TCEQ Fees-W	0	667	0	3,333	8,000

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

	May 19	Budget	Jan - May 19	YTD Budget	Annual Budget
16171 · CC Fees	1,803	2,500	11,310	12,500	30,000
16172 · Interest Bonds-W	2,317	2,375	48,654	11,875	28,500
16174 · Accounting-W	1,215	1,458	7,722	7,292	17,500
16175 · Appraiser	0	125	0	625	1,500
16176 · Audit-W	0	833	8,640	4,167	10,000
16177 · Engineering-W	0	3,750	12,000	18,750	45,000
16178 · Legal-W	0	2,500	6,300	12,500	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	2,292	5,500
16179b · Insurance-Vehicles-W	0	142	0	708	1,700
16179c · Insurance-Misc-W	0	17	0	83	200
16179d · Insurance-E&O-W	0	42	0	208	500
16179e · Insurance-Liability-W	0	75	0	375	900
16179f · Insurance-Bonding	175	25	175	125	300
16179g · Insurance-FSA	108	417	1,965	2,083	5,000
16179h · Insurance-WC-W	0	333	215	1,667	4,000
16179i · Insurance- Wells	0	458	0	2,292	5,500
Total 16179 · Insurance-W	283	1,967	2,355	9,833	23,600
16180 · Repairs-Bldg-W	0	2,083	1,589	10,417	25,000
16181 · Repairs-Equip-W	0	417	1,862	2,083	5,000
16182 · Repairs-Vehicles-W	0	500	4,004	2,500	6,000
16182a · Yard Maintenance-Mowing	1,044	1,250	4,176	6,250	15,000
16183 · Travel					
16183a · Travel-Air	0	42	337	208	500
16183b · Travel-Lodging	0	333	980	1,667	4,000
16183c · Travel-Meals	79	83	1,129	417	1,000
16183d · Travel-Rental Car	0	21	0	104	250
Total 16183 · Travel	79	479	2,446	2,396	5,750
16184 · Training-W	0	417	2,738	2,083	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	167	690	833	2,000
16185b · Electricity-Office Bldg	0	583	1,683	2,917	7,000
16185c · Electricity-Wells	0	3,750	12,382	18,750	45,000
16185d · Electrictry-WW Lift Station	0	42	0	208	500
Total 16185 · Electricity	0	4,542	14,755	22,708	54,500
16186 · Water-Maint Bldg	0	142	552	708	1,700
16187 · Water-Office Bldg	0	158	1,616	792	1,900
16188 · Computer Supplies	0	833	236	4,167	10,000
16189 · Labor-Service Lines & Tap-W	2,850	2,083	14,600	10,417	25,000
16196 · Permits	0	100	0	500	1,200
16197 · Small Equipment Purchases	47	333	47	1,667	4,000
16199 · Communication /Radios	0	0	12,790	0	0
Total Water-Expense	87,520	136,471	580,441	682,354	1,637,650
Total Expense	87,520	136,471	580,441	682,354	1,637,650

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

	May 19	Budget	Jan - May 19	YTD Budget	Annual Budget
Net Ordinary Income	54,071	(7,481)	126,966	(37,407)	78,225
Other Income/Expense					
Other Income					
14000 • Assigned Surplus	0	26,090	0	130,448	313,075
Total Other Income	0	26,090	0	130,448	313,075
Other Expense					
Capital Outlay-W					
17100 • Vehicles-W	0	6,667	31,289	33,333	80,000
17101 • Equipment-W	29,125	8,333	29,125	41,667	100,000
17102 • Meters-W	0	833	23,128	4,167	10,000
17103 • Furniture & Fixtures-W	0	1,667	0	8,333	20,000
17104 • Software-W	0	2,083	10,920	10,417	25,000
17106 • Line Extension-W	0	6,250	0	31,250	75,000
17107 • Buildings-W	0	0	33,875	20,000	20,000
17108 • Water Line Improvements-W	0	2,500	0	12,500	30,000
17109 • Capital Outlay Culverts-W	0	2,500	0	12,500	30,000
17121 • Water Well Cap Improv-W	0	108	0	542	1,300
Total Capital Outlay-W	29,125	30,942	128,336	174,708	391,300
Total Other Expense	29,125	30,942	128,336	174,708	391,300
Net Other Income	(29,125)	(4,852)	(128,336)	(44,260)	(78,225)
Net Income	24,946	(12,333)	(1,370)	(81,667)	0

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

	May 19	Budget	Jan - May 19	YTD Budget	Annual Budget
Ordinary Income /Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	61,144	60,892	302,373	304,458	730,700
14220 · WW Bore	1,400	583	3,080	2,917	7,000
14225 · WW Tap Fees	15,291	20,167	88,303	100,833	242,000
14230 · Pump Maintenance	536	500	2,656	2,500	6,000
14235 · Debt Service Reserve Fee	13,208	12,750	44,625	63,750	153,000
14275 · Interest-WW Reserve	8	25	56	125	300
14276 · Interest-WW	1,368	667	6,673	3,333	8,000
14280 · Other Income-WW	0	0	20	0	0
Total Wastewater-Revenue	92,955	95,583	447,787	477,917	1,147,000
Total Income	92,955	95,583	447,787	477,917	1,147,000
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	26	583	2,515	2,917	7,000
16222 · W /W Salary Allocations	8,559	13,317	48,972	66,583	159,800
16229 · Maint Agreement-Incode-WW	0	333	0	1,667	4,000
16233 · Lift Station Admin Service Fee	0	146	0	729	1,750
16239 · Field Equip Rental-WW	0	833	4,086	4,167	10,000
16240 · Fuel-WW	0	875	2,768	4,375	10,500
16241 · Repairs & Maint-WW	0	1,333	18	6,667	16,000
16242 · Materials-WW	6,695	2,917	22,288	14,583	35,000
16243 · Meter Testing-WW	0	19	0	94	225
16244 · Safety Supplies-WW	1,007	250	1,848	1,250	3,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	0	4,167	10,000
16248 · Grinder Pump Repair-WW	620	1,667	11,031	8,333	20,000
16250 · Depreciation-WW	37,347	40,000	186,736	200,000	480,000
16251 · Tools	0	292	173	1,458	3,500
16257 · Office Supplies-WW	0	17	254	83	200
16258 · Misc-WW	0	50	0	250	600
16259 · Medical-WW	0	25	0	125	300
16260 · Op & Maint-City of Bastrop-WW	9,701	17,500	82,923	87,500	210,000
16265 · Telephone-WW	0	83	0	417	1,000
16266 · License-WW	0	50	0	250	600
16268 · Filing Fees-WW	0	33	400	167	400
16269 · TCEQ Fees-WW	0	267	0	1,333	3,200
16272 · Interest Bonds-WW	13,129	13,458	121,249	67,292	161,500
16274 · Accounting-WW	1,080	1,458	6,864	7,292	17,500
16276 · Audit-WW	0	833	7,680	4,167	10,000
16277 · Engineering-WW	0	833	0	4,167	10,000
16278 · Legal- WW	0	83	1,175	417	1,000
16279 · Insurance-WW					

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

	May 19	Budget	Jan - May 19	YTD Budget	Annual Budget
16279a • Insurance-Property-WW	0	250	0	1,250	3,000
16279b • Insurance-Vehicles-WW	0	150	0	750	1,800
16279c • Insurance-Misc-WW	0	42	0	208	500
16279d • Insurance-E&O-WW	0	42	0	208	500
16279e • Insurance-Liability-WW	0	75	0	375	900
16279h • Insurance-WC-WW	0	417	215	2,083	5,000
Total 16279 • Insurance-WW	0	975	215	4,875	11,700
16280 • Repairs-Bldg WW	0	0	1,126	0	0
16281 • Repairs-Equip-WW	0	417	1,075	2,083	5,000
16282 • Repairs-Vehicles-WW	0	333	606	1,667	4,000
16283 • Yard Maintenance-Mowing	0	208	0	1,042	2,500
16284 • Training-WW	0	83	0	417	1,000
16285 • Electricity-Lift Stations	0	417	1,416	2,083	5,000
16286 • Water-Lift Stations	0	1,000	541	5,000	12,000
16289 • Labor-Service Lines & Tap-WW	0	167	0	833	2,000
16294 • Travel - Lodging	0	42	0	208	500
16295 • Travel - Meals	0	17	0	83	200
16296 • Travel - Rental Car	0	17	0	83	200
16297 • Small Equipment Purchaes-WW	47	83	47	417	1,000
Total Wastewater-Expense	78,211	101,848	506,007	509,240	1,222,175
Total Expense	78,211	101,848	506,007	509,240	1,222,175
Net Ordinary Income	14,744	(6,265)	(58,220)	(31,323)	(75,175)
Other Income / Expense					
Other Income					
14002 • Assigned Surplus - WW	0	13,598	0	67,990	163,175
Total Other Income	0	13,598	0	67,990	163,175
Other Expense					
Capital Outlay-WW					
17200 • Vehicles-WW	0	3,333	3,607	16,667	40,000
17201 • Equipment-WW	29,125	250	29,125	1,250	3,000
17208 • Wastewater Improv-WW	0	2,083	0	10,417	25,000
17209 • Wastewater Plant-WW	0	1,667	0	8,333	20,000
17211 • Capital Outlay Grinder Pumps-WW	5,800	0	5,800	0	0
Total Capital Outlay-WW	34,925	7,333	38,532	36,667	88,000
Total Other Expense	34,925	7,333	38,532	36,667	88,000
Net Other Income	(34,925)	6,265	(38,532)	31,323	75,175

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

	May 19	Budget	Jan - May 19	YTD Budget	Annual Budget
Net Income	<u>(20,180)</u>	<u>0</u>	<u>(96,752)</u>	<u>(0)</u>	<u>0</u>

Bastrop WCID No - Roads
Actual vs Budget-RC
May 2019

	May 19	Budget	Jan - May 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 • Assessments	56,709	102,833	607,432	514,167	1,234,000
34215 • Assessments-Prior to 97	43	833	2,933	4,167	10,000
34220 • Late Fee	1,769	2,083	15,671	10,417	25,000
34225 • Late Fee- Prior	0	100	180	500	1,200
34235 • Lien Fees	0	2,083	15,990	10,417	25,000
34240 • Deed Admin Fee	280	100	5,773	500	1,200
34245 • Returned Check Fee	249	0	1,689	0	0
34250 • Filing Fees	1,385	250	3,229	1,250	3,000
34255 • Driveway	0	150	0	750	1,800
34265 • Attorney Fees	106,639	2,083	124,193	10,417	25,000
34270 • Allocation to Maintenance Fund	(25,667)	(25,667)	(128,333)	(128,333)	(308,000)
34275 • Interest-RC	74	83	74	417	1,000
Total Road Construction-Revenue	141,481	84,933	648,830	424,667	1,019,200
Total Income	141,481	84,933	648,830	424,667	1,019,200
Expense					
Road Construction-Expense					
36210 • Salary Allocations from Water	5,992	9,592	34,280	47,958	115,100
36224 • Admin Allocations from Water-RC	5,305	7,333	49,076	36,667	88,000
36229 • Maint Agreement-Incode-RC	1,433	625	2,074	3,125	7,500
36239 • Field Equip Rental	0	125	174	625	1,500
36241 • Repair & Maint-RC	0	42	0	208	500
36242 • Materials-RC	1,711	0	2,134	0	0
36245 • Damage Claims	0	4	0	21	50
36258 • Misc	0	417	40	2,083	5,000
36263 • Postage	1	500	3,879	2,500	6,000
36268 • Filing Fees	483	417	1,089	2,083	5,000
36270 • Bad Debt	0	3,750	0	18,750	45,000
36271 • CC Fees	512	500	5,397	2,500	6,000
36272 • Attorney Fees (County)	1,797	250	13,576	1,250	3,000
36274 • Accounting	743	917	4,719	4,583	11,000
36276 • Audit-RC	0	0	5,280	10,000	10,000
36277 • Engineering-RC	0	6,250	41,680	31,250	75,000
36278 • Legal-RC	275	2,500	3,325	12,500	30,000
36280 • Other Professional Fees	0	83	0	417	1,000
36281 • Repairs-Equip-RC	0	0	43	0	0

Bastrop WCID No - Roads
Actual vs Budget-RC
May 2019

	May 19	Budget	Jan - May 19	YTD Budget	Annual Budget
36294 • Road Fees Written Off	0	2,083	593	10,417	25,000
36295 • Lien Fees Written Off	0	500	0	2,500	6,000
36296 • Road Late Fees Written Off	0	583	0	2,917	7,000
36297 • Road Prior Written Off	0	1,417	0	7,083	17,000
36298 • Attorney Fees Written Off	0	1,250	0	6,250	15,000
Total Road Construction-Expense	18,251	39,138	167,359	205,687	479,650
Total Expense	18,251	39,138	167,359	205,687	479,650
Net Ordinary Income	123,230	45,796	481,471	218,979	539,550
Other Income/Expense					
Other Income					
34285 • Assigned Surplus - RC	0	1,621	0	8,104	19,450
Total Other Income	0	1,621	0	8,104	19,450
Other Expense					
Road Construction-Capital					
37210 • Equipment-RC	0	0	153	0	0
37285 • Capital Outlay-RC	0	46,583	5,057	232,917	559,000
Total Road Construction-Capital	0	46,583	5,209	232,917	559,000
Total Other Expense	0	46,583	5,209	232,917	559,000
Net Other Income	0	(44,963)	(5,209)	(224,813)	(539,550)
Net Income	123,230	833	476,262	(5,833)	0

Bastrop WCID No - Roads
Actual vs Budget-RM
May 2019

	<u>May 19</u>	<u>Budget</u>	<u>Jan - May 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34110 • Donations	0	0	10,000	0	0
34160 • Other-RM	0	8,333	0	41,667	100,000
34176 • Transfer from Road Construction	25,667	25,667	128,333	128,333	308,000
Total Road Maintenance-Revenue	<u>25,667</u>	<u>34,000</u>	<u>138,333</u>	<u>170,000</u>	<u>408,000</u>
Total Income	25,667	34,000	138,333	170,000	408,000
Expense					
Road Maintenance-Expense					
36124 • Salary Allocations from Water	5,450	4,283	16,415	21,417	51,400
36127 • Repairs- Contracted-RM	300	8,333	42,025	41,667	100,000
36128 • Contract Labor- RM	1,600	5,000	1,600	25,000	60,000
36139 • Field Equipment Rental- RM	0	1,250	168	6,250	15,000
36141 • R&M-RM	0	1,667	325	8,333	20,000
36142 • Materials-RM	1,208	10,417	14,441	52,083	125,000
36144 • Safety Supplies-RM	0	417	0	2,083	5,000
36146 • Equip. Small	0	83	0	417	1,000
36147 • Permit Fees	0	0	0	2,100	2,100
36160 • Misc. Office-RM	0	0	275	0	0
36174 • Accounting	169	167	1,073	833	2,000
36176 • Audit-RM	0	0	1,200	4,000	4,000
36177 • Engineering-RM	0	1,667	0	8,333	20,000
36178 • Legal-RM	0	167	0	833	2,000
36179 • Insurance-WC-RM	0	42	1,190	208	500
36181 • Repairs- Equip-RM	0	0	43	0	0
Total Road Maintenance-Expense	<u>8,727</u>	<u>33,492</u>	<u>78,754</u>	<u>173,558</u>	<u>408,000</u>
Total Expense	<u>8,727</u>	<u>33,492</u>	<u>78,754</u>	<u>173,558</u>	<u>408,000</u>
Net Ordinary Income	16,940	508	59,579	(3,558)	0

	<u>May 19</u>	<u>Budget</u>	<u>Jan - May 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Other Income/Expense					
Other Expense					
Road Maintenance-Capital					
37110 · Equipment-RM	<u>0</u>	<u>0</u>	<u>153</u>	<u>0</u>	<u>0</u>
Total Road Maintenance-Capital	<u>0</u>	<u>0</u>	<u>153</u>	<u>0</u>	<u>0</u>
Total Other Expense	<u>0</u>	<u>0</u>	<u>153</u>	<u>0</u>	<u>0</u>
Net Other Income	<u>0</u>	<u>0</u>	<u>(153)</u>	<u>0</u>	<u>0</u>
Net Income	<u><u>16,940</u></u>	<u><u>508</u></u>	<u><u>59,427</u></u>	<u><u>(3,558)</u></u>	<u><u>0</u></u>

Bastrop WCID No 2 - Standby
Actual vs Budget
May 2019

	<u>May 19</u>	<u>Budget</u>	<u>Jan - May 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 • Pine Forest Standby	0	417	1,152	2,083	5,000
25500 • TV Standby	614	417	2,726	2,083	5,000
25600 • Late Fees	345	0	1,275	0	0
25700 • Lien Fees	405	0	735	0	0
25710 • Attorney Fees	701	0	2,340	0	0
Total Income	<u>2,065</u>	<u>833</u>	<u>8,228</u>	<u>4,167</u>	<u>10,000</u>
Expense					
27110 • Admin Allocations	399	417	1,773	2,083	5,000
27135 • Filing Fees	0	0	820	0	0
27155 • Miscellaneous Expense	0	0	175	0	0
27156 • Customer Refunds	0	0	3	0	0
27160 • Accounting	169	167	1,073	833	2,000
27170 • Audit	0	208	1,200	1,042	2,500
27175 • Attorney Fees Expense	0	0	1,593	0	0
27190 • Legal	0	42	550	208	500
Total Expense	<u>568</u>	<u>833</u>	<u>7,186</u>	<u>4,167</u>	<u>10,000</u>
Net Ordinary Income	<u>1,497</u>	<u>0</u>	<u>1,042</u>	<u>0</u>	<u>0</u>
Other Income/Expense					
Other Expense					
27195 • Drainage	<u>35,000</u>	<u>0</u>	<u>37,960</u>	<u>0</u>	<u>0</u>
Total Other Expense	<u>35,000</u>	<u>0</u>	<u>37,960</u>	<u>0</u>	<u>0</u>
Net Other Income	<u>(35,000)</u>	<u>0</u>	<u>(37,960)</u>	<u>0</u>	<u>0</u>
Net Income	<u>(33,503)</u>	<u>0</u>	<u>(36,917)</u>	<u>0</u>	<u>0</u>

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

As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
11110 • Operating - Water	409,081.62
11220 • TWDB WW	572.00
Total Checking/Savings	<u>409,653.62</u>
Other Current Assets	
Accounts Receivable	
11150 • Accounts Receivable-W	31,374.20
11250 • Accounts Receivable - WW	11,845.13
Total Accounts Receivable	<u>43,219.33</u>
11120 • Petty Cash	215.00
11130 • Cash Drawer	250.00
11140 • Time Deposits-W	1,107,052.63
11160 • Allowance for Doubtful-W	(10,176.94)
11165 • Accrued Interest	5,108.86
11171 • Due from Standby-W	567.55
11172 • Due from RM-W	5,618.95
11173 • Due from RC-W	13,818.77
11175 • FEMA Receivable	23,500.00
11180 • Utility Deposits-W	920.00
11230 • Time Deposits-WW	1,321,620.35
11260 • Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	<u>2,507,300.05</u>
Total Current Assets	<u>2,916,953.67</u>
Fixed Assets	
11190 • Accumulated Depreciation-W	(3,265,681.55)
11191 • Land-W	161,641.00
11192 • Bldgs & Equipment-W	5,195,200.27
11290 • Accumulated Depreciation-WW	(2,583,094.30)
11291 • Land-WW	14,525.00
11292 • Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	<u>7,413,848.36</u>
TOTAL ASSETS	<u><u>10,330,802.03</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 • Accounts Payable	6,207.45
Total Accounts Payable	<u>6,207.45</u>
Other Current Liabilities	
12140 • Accrued Salaries	21,379.25
12144 • FSA Employee Flexible Spending	820.60
12145 • Benefit Liability	(10,044.18)
12160 • Deposits	227,105.00
12170 • Due to TCEQ-W	2,285.02
12190 • Unclaimed Property	134.35

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

As of May 31, 2019

	May 31, 19
12191 • FEMA Payments Deferred Revenue	23,500.00
12270 • Due to TCEQ-WW	1,524.73
12280 • Bonds Payable-TWDB-WW	5,570,000.00
12281 • Bond Interest Payable	77,228.75
Total Other Current Liabilities	5,913,933.52
Total Current Liabilities	5,920,140.97
Total Liabilities	5,920,140.97
Equity	
13110 • Unrestricted Fund Balance-W	1,871,408.45
13120 • Restricted Fund Balance-Bond	65,000.00
13140 • Capital Assets Fund Balance-W	1,834,568.00
13220 • Unrestricted Fund Balance-WW	931,597.72
13240 • Capital Assets Fund Balance-WW	(193,791.00)
Net Income	(98,122.11)
Total Equity	4,410,661.06
TOTAL LIABILITIES & EQUITY	10,330,802.03

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

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	120,727.28
Total Checking/Savings	120,727.28
Other Current Assets	
31230 · Time Deposits-RC	225,255.72
31250 · Accounts Receivable-RC	2,931,996.31
31260 · Allowance for Doubtful-RC	(1,599,761.81)
31277 · FEMA Receivable	358,133.58
Total Other Current Assets	1,915,623.80
Total Current Assets	2,036,351.08
TOTAL ASSETS	<u>2,036,351.08</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	3,240.26
Total Accounts Payable	3,240.26
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	1,106,892.00
32150 · Due to Water-RM	5,618.95
32250 · Due to Water-RC	13,818.77
32257 · FEMA Funds Deferred Revenue	358,133.58
Total Other Current Liabilities	1,484,463.30
Total Current Liabilities	1,487,703.56
Total Liabilities	1,487,703.56
Equity	
33130 · Fund Balance-RM	32,549.13
33220 · Fund Balance-RC	(19,590.13)
Net Income	535,688.52
Total Equity	548,647.52
TOTAL LIABILITIES & EQUITY	<u>2,036,351.08</u>

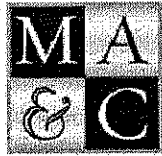
Bastrop WCID No 2 - Standby
Balance Sheet
As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	98,117.45
Total Checking/Savings	98,117.45
Other Current Assets	
21500 · Accounts Receivable	520,690.19
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	12,156.28
Total Current Assets	110,273.73
TOTAL ASSETS	110,273.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	567.55
Total Other Current Liabilities	567.55
Total Current Liabilities	567.55
Total Liabilities	567.55
Equity	
23010 · Fund Balance	146,623.57
Net Income	(36,917.39)
Total Equity	109,706.18
TOTAL LIABILITIES & EQUITY	110,273.73

District Debt Service Payments

07/01/2019 - 06/30/2020

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
Debt Service Payment Due 12/01/2019						
Amegy Bank of Texas	2016	12/01/2019		250,000.00	92,674.50	342,674.50
		Total Due 12/01/2019		250,000.00	92,674.50	342,674.50
Debt Service Payment Due 06/01/2020						
Amegy Bank of Texas	2016	06/01/2020		0.00	90,499.50	90,499.50
		Total Due 06/01/2020		0.00	90,499.50	90,499.50
		District Total		\$250,000.00	\$183,174.00	\$433,174.00



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2 Quarterly Investment Inventory Report Period Ending March 31, 2019

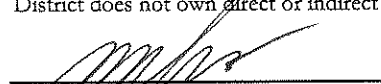
BOARD OF DIRECTORS

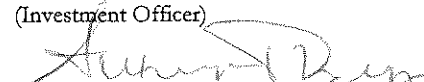
Bastrop County Water Control &
Improvement District No. 2

Attached is the Quarterly Investment Inventory Report for the
Period ending March 31, 2019.

This report and the District's investment portfolio are in compliance with the
investment strategies expressed in the District's investment policy, and the
Public Funds Investment Act.

I, hereby certify that, pursuant to Senate Bill 253 and in connection with the
preparation of the investment report, I have reviewed the divestment lists
prepared and maintained by the Texas Comptroller of Public Accounts, and the
District does not own direct or indirect holdings in any companies identified on such lists.


Mark M. Burton
(Investment Officer)


Autumn Phillips
(Investment Officer)

COMPLIANCE TRAINING

HB 675 states the Investment Officer must attend at least one training seminar for (6) six hours
Within twelve months of taking office and requires at least (4) four hours training within each (2)
two year period thereafter.

INVESTMENT OFFICERS

Mark M. Burton

Autumn Phillips

CURRENT TRAINING

October 26, 2009 (Texpool Academy 10 Hours)
November 5, 2011 (Texpool Academy 10 Hours)
November 5, 2013 (Texpool Academy 10 Hours)
November 27, 2015 (Texpool Academy 10 Hours)
December 26, 2017 (Texpool Academy 10 Hours)

November 8, 2010 (Texpool Academy 10Hours)
January 2, 2013 (Texpool Academy, 10 Hours)
January 18, 2015 (Texpool Academy 10 Hours)
January 17, 2017 (Texpool Academy 10 Hours)
January 13, 2019 (Texpool Academy 10 Hours)

Bastrop County Water Control & Improvement District No. 2

Summary of Money Market Funds

01/01/2019 - 03/31/2019

Fund: Water/Wastewater

Financial Institution: AMEGY BANK - TRUST

Account Number: XXXX1041 Date Opened: 01/01/2017 Current Interest Rate: 1.20%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
01/01/2019		625,427.46				
01/31/2019					1,139.77	
02/28/2019					1,209.09	
03/31/2019					1,094.08	
Totals for Account XXXX1041:		\$625,427.46			\$3,442.94	\$628,870.40

Financial Institution: FIRST NATIONAL BANK BASTR

Account Number: XXXX3543 Date Opened: 01/01/2017 Current Interest Rate: 0.25%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
01/01/2019		121,821.40				
01/31/2019					30.21	
02/15/2019	TRNSF FROM WW RESERVE-JAN		7,822.90			
02/28/2019					28.63	
03/15/2019	TRNSF FROM WW RESERVE-FEB		7,849.59			
03/31/2019					34.21	
Totals for Account XXXX3543:		\$121,821.40	\$15,672.49		\$93.05	\$137,586.94

Account Number: XXXX3903 Date Opened: 01/01/2017 Current Interest Rate: 0.25%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
01/01/2019		55,720.04				
01/31/2019					15.04	
02/15/2019	WATER CAP IMPROV TRNSF-JAN			(7,822.90)		
02/28/2019					12.25	
03/15/2019	WATER CAP IMPROV TRNSF-FEB			(7,849.59)		
03/31/2019					11.05	
Totals for Account XXXX3903:		\$55,720.04		(\$15,672.49)	\$38.34	\$40,085.89

Account Number: XXXX4385 Date Opened: 01/01/2017 Current Interest Rate: 0.25%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
01/01/2019		533,936.46				
01/31/2019					154.58	
02/28/2019	TRANSFER FROM CK -JAN		30,837.22			
02/28/2019					145.77	

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2

Summary of Money Market Funds

01/01/2019 - 03/31/2019

Fund: Water/Wastewater

Financial Institution: FIRST NATIONAL BANK BASTR

Account Number: XXXX4385 Date Opened: 01/01/2017 Current Interest Rate: 0.25%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
03/15/2019	TRANSFER FROM CK -FEB		30,837.22			
03/31/2019					161.57	
Totals for Account XXXX4385:		\$533,936.46	\$61,674.44		\$461.92	\$596,072.82

Account Number: XXXX5076 Date Opened: 01/01/2017 Current Interest Rate: 0.25%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
01/01/2019		70,933.94				
01/31/2019					21.08	
02/28/2019					19.05	
03/31/2019					19.74	
Totals for Account XXXX5076:		\$70,933.94			\$59.87	\$70,993.81

Account Number: XXXX7248 Date Opened: 01/01/2017 Current Interest Rate: 0.25%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
01/01/2019		120,949.86				
01/31/2019					30.24	
02/28/2019	TRANSFER FROM CK-JAN		5,441.86			
02/28/2019					28.24	
03/15/2019	TRANSFER FROM CK-FEB		5,441.86			
03/31/2019					33.03	
Totals for Account XXXX7248:		\$120,949.86	\$10,883.72		\$91.51	\$131,925.09
Totals for Water/Wastewater Fund:		\$1,528,789.16	\$88,230.65	(\$15,672.49)	\$4,187.63	\$1,605,534.95

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2

Summary of Money Market Funds

01/01/2019 - 03/31/2019

Fund: Roads

Financial Institution: ROSCOE STATE BANK

Account Number: XXXX3131 Date Opened: 01/01/2016 Current Interest Rate: 0.50%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
01/01/2019		181.69				
01/31/2019					0.00	
02/28/2019					0.00	
03/31/2019					0.00	
Totals for Account XXXX3131:		\$181.69			\$0.00	\$181.69
Totals for Roads Fund:		\$181.69			\$0.00	\$181.69

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2
Summary of Certificates of Deposit with Money Market
01/01/2019 - 03/31/2019

Financial Institution	Investment Number	Issue Date	Maturity Date	Beginning Balance	Principal From Cash	Principal From Investment	Principal Withdrawn	Principal Reinvested	Ending Balance	Interest Rate	Beg. Acc. Interest	Interest Earned	Interest Reinvested	Interest Withdrawn	Accrued Interest
Fund: Water/Wastewater															
Certificates of Deposit															
BANCORPSOUTH	XXXX1274	01/05/18	01/09/19	150,000.00	0.00	0.00	0.00	150,000.00	0.00	1.25%	1,854.45	1,883.80	0.00	1,883.80	0.00
	WT FROM FNB BASTR XXXX5076														
BANCORPSOUTH	XXXX2871	01/10/19	07/09/19	0.00	0.00	150,000.00	0.00	0.00	150,000.00	2.35%	0.00	0.00	0.00	0.00	772.60
BUSINESS BANK OF TX, NA	XXXX425	09/06/18	03/04/19	150,000.00	0.00	0.00	0.00	150,000.00	0.00	2.10%	1,009.72	1,560.05	0.00	1,560.05	0.00
BUSINESS BANK OF TX, NA	XXXX425	03/05/19	09/01/19	0.00	0.00	150,000.00	0.00	0.00	150,000.00	2.50%	0.00	0.00	0.00	0.00	267.12
CADENCE BANK	XXXX8631	08/09/18	02/10/19	150,000.00	0.00	0.00	0.00	150,000.00	0.00	2.00%	1,191.78	1,503.75	0.00	1,503.75	0.00
REGIONS BANK	XXXX1889	12/05/18	06/02/19	153,053.21	0.00	0.00	0.00	0.00	153,053.21	2.51%	284.17	0.00	0.00	0.00	1,220.90
	Rolled over FROM CD XXXX4188														
SPIRIT OF TEXAS BANK	XXXX0159	02/11/19	08/10/19	0.00	0.00	150,000.00	0.00	0.00	150,000.00	2.45%	0.00	0.00	0.00	0.00	483.28
	Rolled over FROM CD XXXX8631														
TEXAS CAPITAL BANK	XXXX0326	11/05/18	04/03/19	150,000.00	0.00	0.00	0.00	0.00	150,000.00	2.37%	555.16	0.00	0.00	0.00	1,422.00
	Rolled over FROM CD XXXX4260														
UNITED TEXAS BANK	XXXX6344	12/06/18	05/06/19	150,000.00	0.00	0.00	0.00	0.00	150,000.00	2.49%	266.05	0.00	0.00	0.00	1,176.78
	Rolled over FROM CD XXXX4906														
Totals for Water/Wastewater Fund:				903,053.21	0.00	450,000.00	0.00	450,000.00	903,053.21	N/A	5,161.33	4,947.60	0.00	4,947.60	\$5,342.68
Beginning Balance:		\$903,053.21						Interest Earned:		\$4,947.60					
Plus Principal From Cash:		\$0.00						Less Beg Accrued Interest:		\$5,161.33					
Less Principal Withdrawn:		\$0.00						Plus End Accrued Interest:		\$5,342.68					
Plus Interest Reinvested:		\$0.00						Fixed Interest Earned:		\$5,128.95					
Fixed Balance:		\$903,053.21						MM Interest Earned:		\$4,187.63					
MM Balance:		\$1,605,534.95						Total Interest Earned:		\$9,316.58					
Total Balance:		\$2,508,588.16													

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/ADM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2
Summary of Certificates of Deposit with Money Market
01/01/2019 - 03/31/2019

Financial Institution	Investment Number	Issue Date	Maturity Date	Beginning Balance	Principal From Cash	Principal From Investment	Principal Withdrawn	Principal Reinvested	Ending Balance	Interest Rate	Beg. Acc. Interest	Interest Earned	Interest Reinvested	Interest Withdrawn	Accrued Interest
Fund: Roads															
Totals for Roads Fund:				0.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00	\$0.00
Beginning Balance:	\$0.00														
Plus Principal From Cash:	\$0.00														
Less Principal Withdrawn:	\$0.00														
Plus Interest Reinvested:	\$0.00														
Fixed Balance:	\$0.00														
MM Balance:	\$181.69														
Total Balance:	\$181.69														
Totals for District:				903,053.21	0.00	450,000.00	0.00	450,000.00	903,053.21	N/A	5,161.33	4,947.60	0.00	4,947.60	\$5,342.68

Bastrop County Water Control & Improvement District No. 2

Detail of Pledged Securities

01/01/2019 - 03/31/2019

Financial Institution: FIRST NAT BASTR-CKING															
Security: FHLMC	Par Value:	440,000.00	Maturity Date:	06/15/2032	Pledged:	06/01/2017	Released:		Amount Released:						
CUSIP: 660010CH0	Date	Value													
	01/31/2019	460,007.50													
	02/28/2019	459,730.38													
	03/31/2019	459,445.78													
Financial Institution: FIRST NATIONAL BANK BASTR															
Security: FHLMC	Par Value:	690,000.00	Maturity Date:	02/15/2034	Pledged:	06/01/2017	Released:		Amount Released:						
CUSIP: 034078JC0	Date	Value													
	01/31/2019	711,853.13													
	02/28/2019	711,576.02													
	03/31/2019	711,289.48													
Financial Institution: FIRST NATIONAL BANK BASTR															
Security: FHLMC	Par Value:	500,000.00	Maturity Date:	11/15/2032	Pledged:	06/01/2017	Released:		Amount Released:						
CUSIP: 052414MX4	Date	Value													
	01/31/2019	503,473.79													

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2

Detail of Pledged Securities

01/01/2019 - 03/31/2019

Financial Institution: FIRST NATIONAL BANK BASTR								
Security: FHLMC	Par Value:	500,000.00	Maturity Date:	11/15/2032	Pledged:	06/01/2017	Released:	Amount Released:
CUSIP: 052414MX4	Date	Value						
	02/28/2019	503,402.28						
	03/31/2019	503,335.81						
Security: FNMA	Par Value:	1,025,000.00	Maturity Date:	01/01/2037	Pledged:	09/01/2017	Released:	Amount Released:
CUSIP: 31418CFP4	Date	Value						
	01/31/2019	832,527.72						
	02/28/2019	820,377.94						
	03/31/2019	811,408.45						
Security: FNMA	Par Value:	1,492,000.00	Maturity Date:	02/01/2037	Pledged:	09/01/2017	Released:	Amount Released:
CUSIP: 31418CGT5	Date	Value						
	01/31/2019	1,252,133.25						
	02/28/2019	1,242,797.28						
	03/31/2019	1,234,354.63						
Financial Institution: ROSCOE STATE BANK								
Security: FHLMC	Par Value:	330,000.00	Maturity Date:	02/15/2024	Pledged:	06/01/2017	Released:	Amount Released:
CUSIP: 349143GK4	Date	Value						
	01/31/2019	338,903.40						
	02/28/2019	339,708.00						
	03/31/2019	337,474.30						
Security: FHLMC	Par Value:	350,000.00	Maturity Date:	02/15/2024	Pledged:	06/01/2017	Released:	Amount Released:
CUSIP: 639285JW6	Date	Value						
	01/31/2019	350,567.00						
	02/28/2019	350,602.00						
	03/31/2019	350,602.00						

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MM Accounts:	Balance = Book Value = Current Market