



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

July 31, 2019

Cash Flow Report - Operating Water Account

As of July 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 07/01/2019				\$317,966.29
Receipts				
	Payment from Standby Fund		591.46	
	Payment from Road Fund		5,676.36	
	Payment from Road Fund - AP Allocation		11,613.41	
	Overpayment from AT&T & American General		2,955.12	
	Interest Earned on Checking		41.10	
	Accounts Receivable-W		226,486.45	
	Accounts Receivable - Pump/TWDB Reserve		12,914.71	
Total Receipts				260,278.61
Disbursements				
22757	Alma Rodriguez.	Mileage	(66.47)	
22758	Ameriflex Business Solutions	FSA Spending	(150.00)	
22759	AT&T Mobility	Telephone Expense	(82.45)	
22760	BlueCross BlueShield of Texas	Insurance	(15,798.65)	
22761	Dental Select	Dental Insurance	(401.70)	
22762	FedEx	Postage	(41.22)	
22763	Ferguson Enterprises, Inc. #1105	Materials	(207.93)	
22764	Fluid Meter Service, Corp	Meter Testing	(82.50)	
22765	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(3,992.50)	
22766	Patricia Lujan	Mileage	(46.40)	
22767	Purify	Chemical/Chlorine	(1,455.00)	
22768	Time Warner Cable	Telephone/Internet	(100.51)	
22769	Tractor Supply Co	Materials	(106.79)	
22770	AT&T	Telephone Expense - Lift Station	(122.27)	
22771	Card Service Center	Credit Card Expense	(4,030.97)	
22772	H&E Equipment Services Inc	Field Equipment Rental	(217.71)	
22773	Lowe's Business Account	Materials	(839.20)	
22774	Madden & Associates Inc.	Equipment	(1,082.40)	
22775	Matrix Imaging Solutions (C)	Printing	(578.32)	
22776	Nortex Modlar Leasing & Construction	Office Rental	(1,204.00)	
22777	Southern Missouri SND	Capital Outlay - Equipment	(17,300.00)	
22778	Tyler Technologies Inc	Maint Agreement Incode	(689.06)	
22779	USABluebook	Chemicals	(517.21)	
22780	Waste Connections	Garbage	(79.93)	
22781	Wells Fargo Vendor Fin Serv	Office Equip Lease	(451.86)	
22782	Wex Bank	Fuel	(2,039.48)	
22783	Ameriflex Business Solutions	FSA Purchases	(6.60)	
22784	Ameriflex Business Solutions.	Insurance FSA Fees	(78.00)	
22785	Bastrop Copier	Office Supplies	(114.39)	
22786	Bastrop WCID No 2	Petty Cash Replenish	(107.72)	
22787	Bastrop WCID No 2 - W/W	WasteWater Service	(131.37)	
22788	Bastrop WCID No 2 - Water	Purchase Water Expense	(287.87)	
22789	Humana	Insurance Premium	(128.66)	
22790	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
22791	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
22792	Matrix Imaging Solutions (C)	Postage	(3,600.00)	
22793	McLean & Howard, LLP	Legal Fees	(4,159.98)	
22794	Time Warner Cable	Telephone/Internet	(156.56)	
22795	Tyler Technologies Inc	Transaction Fees	(3,222.60)	
22796	Unum Life Insurance Company	Insurance Premium	(533.72)	

Cash Flow Report - Operating Water Account

As of July 31, 2019

Num	Name	Memo	Amount	Balance
Disbursements				
22797	Cintas Corporation #86	Uniforms	(1,007.64)	
22798	Tahitian Development, LLC	Customer Deposit Refund	(82.34)	
22799	Cynthia Desaulnier	Customer Deposit Refund	(31.00)	
22800	Dan & Diana Hugo	Customer Deposit Refund	(62.75)	
22801	Kyle & Alysha Adams	Customer Deposit Refund	(75.34)	
22802	Jon E Huber	Customer Deposit Refund	(130.02)	
22803	Amy Difiore	Customer Deposit Refund	(96.11)	
22804	Steven & Laurie Cummings	Customer Deposit Refund	(126.95)	
22805	Cindy D Noles	Customer Deposit Refund	(75.79)	
22806	Seth & Taryn McRee	Customer Deposit Refund	(156.83)	
22807	Eric & Ashley Keefer	Customer Deposit Refund	(135.31)	
22808	James Eric & Andrea Dawn Rejcek	Customer Deposit Refund	(33.49)	
22809	Andrew Harper & Jordan Yancey	Customer Deposit Refund	(71.43)	
22810	Kaiser Wesley	Customer Deposit Refund	(120.40)	
22811	Alma Rodriguez.	Mileage	(275.38)	
22812	Aqua Water Supply Corporation	Water Samples	(150.00)	
22813	AT&T Mobility	Telephone Expense	(793.15)	
22814	Cutright Allen Architects	Architect Fees	(16,835.96)	
22815	Dental Select	Dental Insurance	(401.70)	
22816	DPC Industries, Inc.	Chemicals	(1,278.29)	
22817	Esquivel Enterprise	Cleaning	(400.00)	
22818	Ferguson Enterprises, Inc. #1105	Repairs & Maintenance	(4,694.76)	
22819	Fidelity	Pension Plan - 647187739 R Henthorn	(2,929.46)	
22820	Fluid Meter Service, Corp	Meters	(1,905.00)	
22821	Frontier Communications	Answering Service	(69.62)	
22822	Home Depot	Materials & Maintenance	(437.25)	
22823	La Grange NAPA	Repair Vehicle	(122.54)	
22824	McCoy's Building Supply Corp	Materials	(262.35)	
22825	Neopost USA Inc.	Office Equipment Lease	(413.21)	
22826	Professional Image Communications	Answering Service	(190.00)	
22827	Quill Corporation	Office Supplies	(111.96)	
22828	Smith Supply Company	Capital Outlay - Culverts	(1,669.70)	
22829	Tyler Technologies Inc	Maint Agreement Incode	(137.50)	
22830	USABluebook	Supplies	(692.53)	
22831	Walmart Community/SYNCB	Office Supplies	(95.49)	
EFT	Bluebonnet Electric Coop	Utlity	(5,188.73)	
EFT	City of Bastrop	Purchase Sewer Service	(11,999.79)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(6,047.08)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(937.24)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	
INT/SRV	Bastrop WCID No 2	Customer Returned Items	(341.46)	
INT/SRV	Bastrop WCID No 2	Check Order	(136.72)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 06/19/19-07/02/19	(19,386.95)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 07/03/19-07/16/19	(18,845.05)	
PAYROLL	Alliance Payroll	Payroll Fees	(668.30)	
PAYROLL	United States Treasury	Payroll Liabilites	(11,362.30)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB - June	(30,837.22)	
Total Disbursements				(208,743.04)
BALANCE AS OF 07/31/2019				\$369,501.86

Cash Flow Report - TWDB WW Account

As of July 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 07/01/2019				\$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 07/31/2019				\$572.00

Cash Flow Report - Standby Operating Account

As of July 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 07/01/2019				\$97,919.68
Receipts				
	Accounts Receivable		2,977.35	
Total Receipts				2,977.35
Disbursements				
3957	WJC Constructors, LLC	Drainage & Ditch	(6,000.00)	
3958	Bastrop WCID No 2 Water	Administrative Allocation	(591.46)	
3959	Bastrop County Clerk	Standby Escrow 6223	(200.00)	
3960	Boaz Chamdi	Purchase of Lot Flood Area- Boaz Chamdi	(2,000.00)	
3961	D&D Kelsay Living Trust	Drainage - Property Acquired	(5,000.00)	
3962	McCreary, Veselka, Bragg & Allen, P.C.	Attorney Fees - 06-14-0021 Reginald Howard	(388.35)	
Total Disbursements				(14,179.81)
BALANCE AS OF 07/31/2019				\$86,717.22

Cash Flow Report - Road Const Operating Account

As of July 31, 2019

Num	Name	Memo	Amount	Balance
BALANCE AS OF 07/01/2019				\$75,268.73
Receipts				
	To Record Cash		43,944.60	
Total Receipts				43,944.60
Disbursements				
5091	McCreary, Veselka, Bragg & Allen PC	Legal Fees - June 2019 Sheriff Sale	(2,681.89)	
5092	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(17,289.77)	
5093	BEFCO Engineering, Inc.	Engineering Fees	(29,300.00)	
5094	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 05-11-0787 R23603 Alvin Gay	(428.82)	
5095	973 Materials, LLC	Base	(1,458.00)	
5096	Bastrop County, Commissioner Precinct 1	Repairs	(5,111.44)	
5097	Carlton Industries, LP	Safety Supplies	(1,158.40)	
5098	HaiDak Construction & Excavating LLC	Repairs Contracted	(5,200.00)	
5099	McCreary, Veselka, Bragg & Allen PC	Legal Fees - 03-21-0480 (R35285) Humberto & Flo	(434.70)	
5100	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 05-22-1247 Cause # 783-335 Michael	(8.00)	
5101	Travis County Constable PCT 5	Filing Fees - 05-22-1247 Cuase # 783-335 Michael	(75.00)	
5102	Sarah Loucks, Bastrop Cty Dist. Clerk	Filing Fees - 04-11-0603/0604 Cause # 938-335 Re	(19.77)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(324.65)	
Total Disbursements				(63,490.44)
BALANCE AS OF 07/31/2019				\$55,722.89

Bastrop County Water Control & Improvement District No. 2

Account Balances

As of July 31, 2019

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Certificates of Deposit					
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 %	633,659.80	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	439,714.78	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,102.04	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	145,600.56	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		2.38 %	451,334.26	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		2.38 %	459,313.47	Water
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	369,501.86	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$3,020,798.77	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	86,717.22	Standby Operating
Totals for Standby Fund:				\$86,717.22	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	225,632.33	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	55,722.89	Road Const Operating
Totals for Roads Fund:				\$281,355.22	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$3,388,871.21	

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

	Jul 19	Budget	Jan - Jul 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	109,776	108,333	717,351	758,333	1,300,000
14115 · Water Late Charge Income	2,365	2,083	17,945	14,583	25,000
14120 · TV Tap Fees	26,400	13,333	161,200	93,333	160,000
14125 · Capital Reserve Fee	5,366	0	36,940	0	0
14130 · Water Line Bore	2,300	2,333	19,400	16,333	28,000
14140 · Backflow Inspections	0	417	3,675	2,917	5,000
14145 · Returned Check Fee	0	17	0	117	200
14148 · Pools	55	23	270	160	275
14150 · Maps Sold	25	21	135	146	250
14155 · Office Rents	275	275	1,925	1,925	3,300
14160 · Other Income-W	3,000	1,000	20,833	7,000	180,000
14170 · Reconnect Fee	800	833	11,850	5,833	10,000
14175 · Interest-W	3,591	292	12,893	2,042	3,500
14180 · Copies & Faxes	0	4	12	29	50
14190 · Irrigation Systems	0	25	0	175	300
Total Water-Revenue	153,954	128,990	1,004,428	902,927	1,715,875
Total Income	153,954	128,990	1,004,428	902,927	1,715,875
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	43,514	56,500	312,017	395,500	678,000
16100b · Over Time	1,088	1,500	6,778	10,500	18,000
16100c · Double Time	109	208	933	1,458	2,500
16100e · Holiday	2,505	2,083	18,486	14,583	25,000
16100f · Annual Leave	2,314	2,083	12,899	14,583	25,000
16100g · Sick	607	833	6,114	5,833	10,000
16100h · Personal Time	0	292	1,609	2,042	3,500
16100k · FICA	3,707	6,333	28,277	44,333	76,000
16100l · 401K	0	0	0	0	0
16100m · Retirement-Life	6,451	4,500	27,962	31,500	54,000
16100n · SUTA	0	167	0	1,167	2,000
16100o · Longevity Pay	0	917	0	6,417	11,000
16100p · FUTA	30	83	595	583	1,000
16100q · On Call Pay	369	417	2,601	2,917	5,000
Total 16100 · Payroll	60,694	75,917	418,270	531,417	911,000
16110 · Health Insurance					
16110a · Insurance-Medical	10,925	12,917	82,622	90,417	155,000
16110b · Insurance-Dental	414	333	2,937	2,333	4,000
16110c · Insurance-Vision	86	133	595	933	1,600
16110d · HSA	0	125	0	875	1,500
16110e · Insurance-Life	534	500	3,515	3,500	6,000
Total 16110 · Health Insurance	11,958	14,008	89,669	98,058	168,100
16115 · Contracted Interim GM	383	0	5,313	0	0

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

	Jul 19	Budget	Jan - Jul 19	YTD Budget	Annual Budget
16117 · Payroll Service Fee	668	258	2,202	1,808	3,100
16118 · Hand Tools	109	417	728	2,917	5,000
16120 · Wellness Program	0	83	0	583	1,000
16121 · Uniforms-W	0	583	4,992	4,083	7,000
16122 · Mileage	359	667	1,275	4,667	8,000
16123 · Vehicle Usage	0	333	0	2,333	4,000
16124 · Admin Allocations	(3,165)	(7,333)	(58,394)	(51,333)	(88,000)
16125 · PPE Allocations	(12,160)	(13,883)	(74,576)	(97,183)	(166,600)
16125a · EOM Salary Reimburs from WW	(8,918)	(13,317)	(66,776)	(93,217)	(159,800)
16126 · Answering Service	190	208	1,330	1,458	2,500
16127 · Repairs-Contracted-W	0	125	0	875	1,500
16128 · Maint Agreement-Hand Held	0	208	780	1,458	2,500
16128a · Contracted Taps - Water	0	583	0	4,083	7,000
16129 · Maint Agreement-Incode-W	6,203	1,083	8,717	7,583	13,000
16130 · Office Equip Lease	865	1,250	7,902	8,750	15,000
16131 · Pest Control	0	25	79	175	300
16133a · Security Agreement	0	25	3,518	175	300
16134 · Cleaning-Office	200	0	1,200	0	0
16135 · Garbage	80	83	560	583	1,000
16136 · Cleaning-Maint Building	200	250	1,600	1,750	3,000
16138 · Chemicals-Chlorine	0	1,333	7,681	9,333	16,000
16138a · Contract Labor	0	417	0	2,917	5,000
16139 · Field Equip Rental-W	0	833	3,718	5,833	10,000
16140 · Fuel-W	1,161	1,000	6,845	7,000	12,000
16141 · Repairs & Maint-W	0	1,500	674	10,500	18,000
16142 · Materials-W	1,086	5,417	30,248	37,917	65,000
16144 · Safety Supplies-W	0	333	1,906	2,333	4,000
16145 · Damage Claims	0	2,083	0	14,583	25,000
16146 · Water Samples	150	1,000	4,340	7,000	12,000
16147 · Repairs & Maint-Water Well	375	2,083	12,020	14,583	25,000
16149 · Computer-W	1,350	2,083	15,800	14,583	25,000
16150 · Depreciation-W	16,764	16,833	117,347	117,833	202,000
16151 · Dues & Subscriptions	0	67	180	467	800
16152 · Election Costs	0	250	0	1,750	3,000
16153 · Fax	0	8	0	58	100
16154 · Late Fees-W	54	125	194	875	1,500
16155 · Internet	101	167	603	1,167	2,000
16156 · Printing-W	476	833	4,709	5,833	10,000
16156a · Janitorial Supplies	0	17	0	117	200
16157 · Office Supplies-W	207	417	4,588	2,917	5,000
16158 · Misc-W	127	5,667	2,127	39,667	68,000
16159 · Medical-W	0	42	150	292	500
16160 · Misc Office-W	1,482	208	27,974	1,458	2,500
16161 · Pre-Employment Screening	0	42	1,054	292	500
16163 · Postage	3,719	1,250	7,692	8,750	15,000
16164 · Public Notice	0	250	483	1,750	3,000
16165 · Telephone-W	386	833	4,265	5,833	10,000
16166 · License-W	0	208	0	1,458	2,500
16166a · Advertising	0	42	0	292	500
16167 · Bank Fees-W	167	42	362	292	500
16169 · TCEQ Fees-W	0	667	0	4,667	8,000

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

	Jul 19	Budget	Jan - Jul 19	YTD Budget	Annual Budget
16171 · CC Fees	937	2,500	17,445	17,500	30,000
16172 · Interest Bonds-W	2,317	2,375	53,288	16,625	28,500
16174 · Accounting-W	1,404	1,458	10,404	10,208	17,500
16175 · Appraiser	0	125	0	875	1,500
16176 · Audit-W	0	833	8,640	5,833	10,000
16177 · Engineering-W	0	3,750	12,420	26,250	45,000
16178 · Legal-W	0	2,500	10,585	17,500	30,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	3,208	5,500
16179b · Insurance-Vehicles-W	0	142	0	992	1,700
16179c · Insurance-Misc-W	0	17	0	117	200
16179d · Insurance-E&O-W	0	42	0	292	500
16179e · Insurance-Liability-W	0	75	0	525	900
16179f · Insurance-Bonding	0	25	175	175	300
16179g · Insurance-FSA	78	417	2,121	2,917	5,000
16179h · Insurance-WC-W	0	333	215	2,333	4,000
16179i · Insurance- Wells	0	458	0	3,208	5,500
Total 16179 · Insurance-W	78	1,967	2,511	13,767	23,600
16180 · Repairs-Bldg-W	0	2,083	1,869	14,583	25,000
16181 · Repairs-Equip-W	230	417	2,896	2,917	5,000
16182 · Repairs-Vehicles-W	809	500	5,804	3,500	6,000
16182a · Yard Maintenance-Mowing	0	1,250	6,264	8,750	15,000
16183 · Travel					
16183a · Travel-Air	0	42	337	292	500
16183b · Travel-Lodging	604	333	2,119	2,333	4,000
16183c · Travel-Meals	307	83	1,940	583	1,000
16183d · Travel-Rental Car	0	21	0	146	250
Total 16183 · Travel	911	479	4,396	3,354	5,750
16184 · Training-W	0	417	3,399	2,917	5,000
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	167	1,227	1,167	2,000
16185b · Electricity-Office Bldg	0	583	2,578	4,083	7,000
16185c · Electricity-Wells	0	3,750	20,179	26,250	45,000
16185d · Electricity-WW Lift Station	0	42	0	292	500
Total 16185 · Electricity	0	4,542	23,983	31,792	54,500
16186 · Water-Maint Bldg	0	142	848	992	1,700
16187 · Water-Office Bldg	0	158	1,887	1,108	1,900
16188 · Computer Supplies	0	833	262	5,833	10,000
16189 · Labor-Service Lines & Tap-W	2,500	2,083	19,850	14,583	25,000
16196 · Permits	0	100	0	700	1,200
16197 · Small Equipment Purchases	0	333	47	2,333	4,000
16199 · Communication/Radios	0	0	13,377	0	0
Total Water-Expense	94,457	136,471	803,519	955,296	1,637,650
Total Expense	94,457	136,471	803,519	955,296	1,637,650

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

	Jul 19	Budget	Jan - Jul 19	YTD Budget	Annual Budget
Net Ordinary Income	59,497	(7,481)	200,909	(52,369)	78,225
Other Income/Expense					
Other Income					
14000 · Assigned Surplus	0	26,090	0	182,627	313,075
Total Other Income	0	26,090	0	182,627	313,075
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	14,140	6,667	45,429	46,667	80,000
17101 · Equipment-W	8,650	8,333	38,631	58,333	100,000
17102 · Meters-W	1,905	833	25,033	5,833	10,000
17103 · Furniture & Fixtures-W	0	1,667	0	11,667	20,000
17104 · Software-W	0	2,083	10,920	14,583	25,000
17106 · Line Extension-W	0	6,250	0	43,750	75,000
17107 · Buildings-W	11,818	0	50,711	20,000	20,000
17108 · Water Line Improvements-W	0	2,500	0	17,500	30,000
17109 · Capital Outlay Culverts-W	4,550	2,500	7,420	17,500	30,000
17121 · Water Well Cap Improv-W	0	108	0	758	1,300
Total Capital Outlay-W	41,063	30,942	178,143	236,592	391,300
Total Other Expense	41,063	30,942	178,143	236,592	391,300
Net Other Income	(41,063)	(4,852)	(178,143)	(53,965)	(78,225)
Net Income	18,434	(12,333)	22,765	(106,334)	0

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

	Jul 19	Budget	Jan - Jul 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	61,744	60,892	425,360	426,242	730,700
14220 · WW Bore	850	583	8,723	4,083	7,000
14225 · WW Tap Fees	22,517	20,167	123,067	141,167	242,000
14230 · Pump Maintenance	542	500	3,742	3,500	6,000
14235 · Debt Service Reserve Fee	8,049	12,750	55,402	89,250	153,000
14275 · Interest-WW Reserve	0	25	76	175	300
14276 · Interest-WW	1,314	667	9,366	4,667	8,000
14280 · Other Income-WW	0	0	20	0	0
Total Wastewater-Revenue	95,015	95,583	625,755	669,083	1,147,000
Total Income	95,015	95,583	625,755	669,083	1,147,000
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	583	4,232	4,083	7,000
16222 · W/W Salary Allocations	8,918	13,317	66,776	93,217	159,800
16229 · Maint Agreement-Incode-WW	1,820	333	1,820	2,333	4,000
16233 · Lift Station Admin Service Fee	0	146	1,150	1,021	1,750
16239 · Field Equip Rental-WW	172	833	6,332	5,833	10,000
16240 · Fuel-WW	936	875	5,867	6,125	10,500
16241 · Repairs & Maint-WW	0	1,333	18	9,333	16,000
16242 · Materials-WW	5,127	2,917	30,488	20,417	35,000
16243 · Meter Testing-WW	0	19	0	131	225
16244 · Safety Supplies-WW	0	250	1,848	1,750	3,000
16247 · Repairs & Maint-Lift Stat-WW	762	833	762	5,833	10,000
16248 · Grinder Pump Repair-WW	0	1,667	11,031	11,667	20,000
16250 · Depreciation-WW	37,347	40,000	261,431	280,000	480,000
16251 · Tools	109	292	380	2,042	3,500
16257 · Office Supplies-WW	0	17	254	117	200
16258 · Misc-WW	0	50	541	350	600
16259 · Medical-WW	0	25	150	175	300
16260 · Op & Maint-City of Bastrop-WW	12,000	17,500	127,647	122,500	210,000
16265 · Telephone-WW	0	83	0	583	1,000
16266 · License-WW	0	50	0	350	600
16268 · Filing Fees-WW	0	33	400	233	400
16269 · TCEQ Fees-WW	0	267	0	1,867	3,200
16272 · Interest Bonds-WW	13,129	13,458	147,507	94,208	161,500
16274 · Accounting-WW	1,248	1,458	9,248	10,208	17,500
16276 · Audit-WW	0	833	7,680	5,833	10,000
16277 · Engineering-WW	0	833	180	5,833	10,000
16278 · Legal- WW	0	83	1,800	583	1,000
16279 · Insurance-WW					

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

	<u>Jul 19</u>	<u>Budget</u>	<u>Jan - Jul 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
16279a · Insurance-Property-WW	0	250	0	1,750	3,000
16279b · Insurance-Vehicles-WW	0	150	0	1,050	1,800
16279c · Insurance-Misc-WW	0	42	0	292	500
16279d · Insurance-E&O-WW	0	42	0	292	500
16279e · Insurance-Liability-WW	0	75	0	525	900
16279h · Insurance-WC-WW	0	417	215	2,917	5,000
Total 16279 · Insurance-WW	0	975	215	6,825	11,700
16280 · Repairs-Bldg WW	0	0	1,126	0	0
16281 · Repairs-Equip-WW	230	417	2,672	2,917	5,000
16282 · Repairs-Vehicles-WW	770	333	1,564	2,333	4,000
16283 · Yard Maintenance-Mowing	0	208	0	1,458	2,500
16284 · Training-WW	0	83	0	583	1,000
16285 · Electricity-Lift Stations	0	417	2,161	2,917	5,000
16286 · Water-Lift Stations	0	1,000	802	7,000	12,000
16289 · Labor-Service Lines & Tap-WW	1,750	167	2,500	1,167	2,000
16294 · Travel - Lodging	0	42	0	292	500
16295 · Travel - Meals	0	17	0	117	200
16296 · Travel - Rental Car	0	17	0	117	200
16297 · Small Equipment Purchaes-WW	0	83	47	583	1,000
Total Wastewater-Expense	84,318	101,848	698,630	712,935	1,222,175
Total Expense	84,318	101,848	698,630	712,935	1,222,175
Net Ordinary Income	10,697	(6,265)	(72,875)	(43,852)	(75,175)
Other Income/Expense					
Other Income					
14002 · Assigned Surplus - WW	0	13,598	0	95,185	163,175
Total Other Income	0	13,598	0	95,185	163,175
Other Expense					
Capital Outlay-WW					
17200 · Vehcles-WW	14,140	3,333	17,747	23,333	40,000
17201 · Equipment-WW	8,650	250	37,775	1,750	3,000
17208 · Wastewater Improv-WW	0	2,083	0	14,583	25,000
17209 · Wastewater Plant-WW	0	1,667	0	11,667	20,000
17211 · Capital Outlay Grinder Pumps-WW	0	0	5,800	0	0
Total Capital Outlay-WW	22,790	7,333	61,322	51,333	88,000
Total Other Expense	22,790	7,333	61,322	51,333	88,000
Net Other Income	(22,790)	6,265	(61,322)	43,852	75,175

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

	<u>Jul 19</u>	<u>Budget</u>	<u>Jan - Jul 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Net Income	<u>(12,093)</u>	<u>0</u>	<u>(134,196)</u>	<u>(0)</u>	<u>0</u>

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

	Jul 19	Budget	Jan - Jul 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	22,467	102,833	667,594	719,833	1,234,000
34215 · Assessments-Prior to 97	0	833	3,713	5,833	10,000
34220 · Late Fee	1,024	2,083	18,261	14,583	25,000
34225 · Late Fee- Prior	0	100	240	700	1,200
34235 · Lien Fees	0	2,083	15,990	14,583	25,000
34240 · Deed Admin Fee	2,590	100	8,602	700	1,200
34245 · Returned Check Fee	0	0	1,689	0	0
34250 · Filing Fees	259	250	3,488	1,750	3,000
34255 · Driveway	0	150	0	1,050	1,800
34265 · Attorney Fees	155	2,083	128,940	14,583	25,000
34270 · Allocation to Maintenance Fund	(25,667)	(25,667)	(179,667)	(179,667)	(308,000)
34275 · Interest-RC	191	83	451	583	1,000
Total Road Construction-Revenue	1,019	84,933	669,302	594,533	1,019,200
Total Income	1,019	84,933	669,302	594,533	1,019,200
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	6,242	9,592	46,744	67,142	115,100
36224 · Admin Allocations from Water-RC	2,872	7,333	56,215	51,333	88,000
36229 · Maint Agreement-Incode-RC	3,268	625	5,687	4,375	7,500
36239 · Field Equip Rental	0	125	174	875	1,500
36241 · Repair & Maint-RC	0	42	0	292	500
36242 · Materials-RC	0	0	4,302	0	0
36245 · Damage Claims	0	4	0	29	50
36258 · Misc	0	417	40	2,917	5,000
36263 · Postage	0	500	4,879	3,500	6,000
36268 · Filing Fees	103	417	1,356	2,917	5,000
36270 · Bad Debt	0	3,750	0	26,250	45,000
36271 · CC Fees	325	500	5,993	3,500	6,000
36272 · Attorney Fees (County)	1,240	250	17,499	1,750	3,000
36274 · Accounting	858	917	6,358	6,417	11,000
36276 · Audit-RC	0	0	5,280	10,000	10,000
36277 · Engineering-RC	0	6,250	96,100	43,750	75,000
36278 · Legal-RC	550	2,500	3,875	17,500	30,000
36280 · Other Professional Fees	0	83	0	583	1,000
36281 · Repairs-Equip-RC	0	0	43	0	0

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

	<u>Jul 19</u>	<u>Budget</u>	<u>Jan - Jul 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
36294 · Road Fees Written Off	22,861	2,083	23,454	14,583	25,000
36295 · Lien Fees Written Off	0	500	0	3,500	6,000
36296 · Road Late Fees Written Off	0	583	0	4,083	7,000
36297 · Road Prior Written Off	0	1,417	0	9,917	17,000
36298 · Attorney Fees Written Off	6,592	1,250	6,592	8,750	15,000
Total Road Construction-Expense	44,911	39,138	284,590	283,962	479,650
Total Expense	44,911	39,138	284,590	283,962	479,650
Net Ordinary Income	(43,892)	45,796	384,713	310,571	539,550
Other Income/Expense					
Other Income					
34285 · Assigned Surplus - RC	0	1,621	0	11,346	19,450
Total Other Income	0	1,621	0	11,346	19,450
Other Expense					
Road Construction-Capital					
37210 · Equipment-RC	0	0	153	0	0
37285 · Capital Outlay-RC	44,847	46,583	87,707	326,083	559,000
Total Road Construction-Capital	44,847	46,583	87,859	326,083	559,000
Total Other Expense	44,847	46,583	87,859	326,083	559,000
Net Other Income	(44,847)	(44,963)	(87,859)	(314,738)	(539,550)
Net Income	(88,739)	833	296,853	(4,167)	0

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

	<u>Jul 19</u>	<u>Budget</u>	<u>Jan - Jul 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	58,333	100,000
34176 · Transfer from Road Construction	25,667	25,667	179,667	179,667	308,000
Total Road Maintenance-Revenue	25,667	34,000	189,667	238,000	408,000
Total Income	25,667	34,000	189,667	238,000	408,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	5,918	4,283	27,832	29,983	51,400
36127 · Repairs- Contracted-RM	1,600	8,333	47,625	58,333	100,000
36128 · Contract Labor- RM	0	5,000	1,600	35,000	60,000
36129 · Maint. Agreement-Incode-RM	607	0	607	0	0
36139 · Field Equipment Rental- RM	0	1,250	168	8,750	15,000
36141 · R&M-RM	0	1,667	325	11,667	20,000
36142 · Materials-RM	0	10,417	15,599	72,917	125,000
36144 · Safety Supplies-RM	0	417	0	2,917	5,000
36146 · Equip. Small	0	83	0	583	1,000
36147 · Permit Fees	0	0	0	2,100	2,100
36160 · Misc. Office-RM	0	0	275	0	0
36174 · Accounting	195	167	1,445	1,167	2,000
36176 · Audit-RM	0	0	1,200	4,000	4,000
36177 · Engineering-RM	0	1,667	0	11,667	20,000
36178 · Legal-RM	0	167	0	1,167	2,000
36179 · Insurance-WC-RM	0	42	1,190	292	500
36181 · Repairs- Equip-RM	0	0	43	0	0
Total Road Maintenance-Expense	8,319	33,492	97,908	240,542	408,000
Total Expense	8,319	33,492	97,908	240,542	408,000
Net Ordinary Income	17,347	508	91,759	(2,542)	0

	<u>Jul 19</u>	<u>Budget</u>	<u>Jan - Jul 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>17,347</u>	<u>508</u>	<u>91,606</u>	<u>(2,542)</u>	<u>0</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
July 2019

	<u>Jul 19</u>	<u>Budget</u>	<u>Jan - Jul 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	1,152	2,917	5,000
25500 · TV Standby	0	417	3,566	2,917	5,000
25600 · Late Fees	0	0	1,275	0	0
25700 · Lien Fees	0	0	735	0	0
25710 · Attorney Fees	0	0	2,340	0	0
Total Income	0	833	9,068	5,833	10,000
Expense					
27110 · Admin Allocations	293	417	2,179	2,917	5,000
27120 · Maint. Agreement- Incode	607	0	607	0	0
27135 · Filing Fees	200	0	1,220	0	0
27155 · Miscellaneous Expense	0	0	175	0	0
27156 · Customer Refunds	0	0	3	0	0
27160 · Accounting	195	167	1,445	1,167	2,000
27170 · Audit	0	208	1,200	1,458	2,500
27175 · Attorney Fees Expense	388	0	1,981	0	0
27190 · Legal	0	42	850	292	500
Total Expense	1,683	833	9,660	5,833	10,000
Net Ordinary Income	(1,683)	0	(592)	0	0
Other Income/Expense					
Other Expense					
27195 · Drainage	13,000	0	50,960	0	0
Total Other Expense	13,000	0	50,960	0	0
Net Other Income	(13,000)	0	(50,960)	0	0
Net Income	(14,683)	0	(51,551)	0	0

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	369,501.86
11220 · TWDB WW	572.00
Total Checking/Savings	<u>370,073.86</u>
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	28,611.32
11250 · Accounts Receivable - WW	11,995.03
Total Accounts Receivable	<u>40,606.35</u>
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	1,577,350.33
11160 · Allowance for Doubtful-W	(10,176.94)
11165 · Accrued Interest	5,108.86
11171 · Due from Standby-W	1,094.38
11172 · Due from RM-W	7,119.32
11173 · Due from RC-W	13,790.42
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	1,073,374.58
11260 · Allowance for Doubtful-WW	(4,414.45)
Total Other Current Assets	<u>2,728,737.85</u>
Total Current Assets	<u>3,098,811.71</u>
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,299,209.37)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,195,200.27
11290 · Accumulated Depreciation-WW	(2,657,788.82)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,891,257.94
Total Fixed Assets	<u>7,305,626.02</u>
TOTAL ASSETS	<u><u>10,404,437.73</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	62,794.45
Total Accounts Payable	<u>62,794.45</u>
Other Current Liabilities	
12140 · Accrued Salaries	21,379.25
12144 · FSA Employee Flexible Spending	627.48
12145 · Benefit Liability	(15,607.54)
12160 · Deposits	229,005.00
12170 · Due to TCEQ-W	3,339.61
12180 · Groundwater Assessments Pay-W	1,648.01

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of July 31, 2019

	Jul 31, 19
12190 · Unclaimed Property	134.35
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	2,144.85
12280 · Bonds Payable-TWDB-WW	5,570,000.00
12281 · Bond Interest Payable	108,120.25
	<hr/>
Total Other Current Liabilities	5,944,291.26
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Total Current Liabilities	6,007,085.71
	<hr/>
Total Liabilities	6,007,085.71
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	(111,431.15)
	<hr/>
Total Equity	4,397,352.02
	<hr/>
TOTAL LIABILITIES & EQUITY	10,404,437.73
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Bastrop WCID No - Roads
Balance Sheet
As of July 31, 2019

	Jul 31, 19
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	55,722.89
Total Checking/Savings	55,722.89
Other Current Assets	
31230 · Time Deposits-RC	225,632.33
31250 · Accounts Receivable-RC	2,817,346.84
31260 · Allowance for Doubtful-RC	(1,599,761.81)
31277 · FEMA Receivable	358,133.58
Total Other Current Assets	1,801,350.94
Total Current Assets	1,857,073.83
TOTAL ASSETS	1,857,073.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	38,654.21
Total Accounts Payable	38,654.21
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	1,037,957.88
32150 · Due to Water-RM	7,119.32
32250 · Due to Water-RC	13,790.42
32257 · FEMA Funds Deferred Revenue	358,133.58
Total Other Current Liabilities	1,417,001.20
Total Current Liabilities	1,455,655.41
Total Liabilities	1,455,655.41
Equity	
33130 · Fund Balance-RM	32,549.13
33220 · Fund Balance-RC	(19,590.13)
Net Income	388,459.42
Total Equity	401,418.42
TOTAL LIABILITIES & EQUITY	1,857,073.83

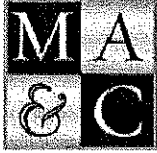
**Bastrop WCID No 2 - Standby
Balance Sheet
As of July 31, 2019**

	Jul 31, 19
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	86,717.22
Total Checking/Savings	86,717.22
Other Current Assets	
21500 · Accounts Receivable	517,983.29
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	9,449.38
Total Current Assets	96,166.60
TOTAL ASSETS	96,166.60
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	1,094.38
Total Other Current Liabilities	1,094.38
Total Current Liabilities	1,094.38
Total Liabilities	1,094.38
Equity	
23010 · Fund Balance	146,623.57
Net Income	(51,551.35)
Total Equity	95,072.22
TOTAL LIABILITIES & EQUITY	96,166.60

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 June 30, 2019**

BOARD OF DIRECTORS

Bastrop County Water Control &
Improvement District No. 2

Attached is the Quarterly Investment Inventory Report for the
Period ending June 30, 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

04/01/2019 - 06/30/2019

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
04/01/2019		628,870.40				
04/30/2019					1,213.53	
05/31/2019					1,176.63	
06/30/2019					1,218.15	
Totals for Account XXXX1041:		\$628,870.40			\$3,608.31	\$632,478.71

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
04/01/2019		137,586.94				
04/15/2019	TRNSF FROM WV RESERVE-MAR		7,868.73			
04/30/2019					34.84	
05/31/2019					37.07	
06/30/2019					35.89	
Totals for Account XXXX3543:		\$137,586.94	\$7,868.73		\$107.80	\$145,563.47

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
04/01/2019		40,085.89				
04/15/2019	WATER CAP IMPROV TRNSF-MAR			(7,868.73)		
04/30/2019					8.98	
05/31/2019					8.21	
06/01/2019	TO CLOSE TO TXPL001			(32,239.12)		
06/30/2019					4.77	
Totals for Account XXXX3903:		\$40,085.89		(\$40,107.85)	\$21.96	\$0.00

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
04/01/2019		596,072.82				
04/15/2019	TRANSFER FROM CK -MAR		30,837.22			
04/30/2019					186.75	
05/15/2019	TRANSFER FROM CK -APR		30,837.22			
05/31/2019	TRF TO TXPL01			(280,373.75)		

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/AM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2

Summary of Money Market Funds

04/01/2019 - 06/30/2019

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
05/31/2019					191.43	
06/15/2019	TRANSFER FROM CK -MAY		30,837.22			
06/30/2019					155.76	
Totals for Account XXXX4385:		\$596,072.82	\$92,511.66	(\$280,373.75)	\$533.94	\$408,744.67

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
04/01/2019		70,993.81				
04/30/2019					21.79	
05/31/2019					21.11	
06/03/2019	REGIONS CD XXXX1889 INTEREST		1,894.50			
06/03/2019	WT FROM REGIONS CD XXXX1889		153,053.21			
06/12/2019	TRF TO TEXPOOL 002			(154,947.71)		
06/30/2019					42.84	
Totals for Account XXXX5076:		\$70,993.81	\$154,947.71	(\$154,947.71)	\$85.74	\$71,079.55

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
04/01/2019		131,925.09				
04/15/2019	TRANSFER FROM CK-MAR		5,441.86			
04/30/2019					33.16	
05/31/2019	TO CLOSE TO TXPL001			(137,455.46)		
05/31/2019					35.02	
06/30/2019					20.33	
Totals for Account XXXX7248:		\$131,925.09	\$5,441.86	(\$137,455.46)	\$88.51	\$0.00

Financial Institution: TEXPOOL

Account Number: XXXX0001 Date Opened: 04/30/2019 Current Interest Rate: 2.38%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
04/01/2019		0.00				
05/31/2019	TRF FROM FNB		32,239.12			
05/31/2019	TRF FROM FNB		280,373.75			
05/31/2019	TRF FROM FNB		137,455.46			

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

04/01/2019 - 06/30/2019

Fund: Water/Wastewater

Financial Institution: TEXPOOL

Account Number: XXXX0001 Date Opened: 04/30/2019 Current Interest Rate: 2.38%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
06/30/2019					352.53	
Totals for Account XXXX0001:		\$0.00	\$450,068.33		\$352.53	\$450,420.86

Account Number: XXXX0002 Date Opened: 05/30/2019 Current Interest Rate: 2.38%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
04/01/2019		0.00				
05/31/2019	TRF FROM CHECKING		151,548.55			
06/12/2019	TRF FROM FNB 5076		154,947.71			
06/30/2019					240.05	
Totals for Account XXXX0002:		\$0.00	\$306,496.26		\$240.05	\$306,736.31
Totals for Water/Wastewater Fund:		\$1,605,534.95	\$1,017,334.55	(\$612,884.77)	\$5,038.84	\$2,015,023.57

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/AIM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2

Summary of Money Market Funds

04/01/2019 - 06/30/2019

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
04/01/2019		181.69				
04/30/2019					0.00	
05/31/2019	TRF FROM CHECKING		225,000.00			
05/31/2019					74.03	
06/30/2019					185.14	
Totals for Account XXXX3131:		<u>\$181.69</u>	<u>\$225,000.00</u>		<u>\$259.17</u>	<u>\$225,440.86</u>
Totals for Roads Fund:		<u>\$181.69</u>	<u>\$225,000.00</u>		<u>\$259.17</u>	<u>\$225,440.86</u>

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/AMM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2
Summary of Certificates of Deposit with Money Market
04/01/2019 - 06/30/2019

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	XXXX2871	01/10/19	07/08/19	150,000.00	0.00	0.00	0.00	0.00	150,000.00	2.35%	782.26	0.00	0.00	0.00	1,651.44
CLOSED TO TXPL XXXX0002															
BUSINESS BANK OF TX, NA	XXXX425	03/05/19	09/01/19	150,000.00	0.00	0.00	0.00	0.00	150,000.00	2.50%	277.40	0.00	0.00	0.00	1,202.05
REGIONS BANK	XXXX1889	12/05/18	06/02/19	153,053.21	0.00	0.00	153,053.21	0.00	0.00	2.51%	1,231.42	1,894.50	0.00	1,894.50	0.00
Rolled over FROM CD XXXX4188/CLOSED TO FIRST NATIONAL XXXX5076															
SPIRIT OF TEXAS BANK	XXXX0159	02/11/19	08/10/19	150,000.00	0.00	0.00	0.00	0.00	150,000.00	2.45%	493.35	0.00	0.00	0.00	1,399.52
Rolled over FROM CD XXXX8631															
TEXAS CAPITAL BANK	XXXX0326	11/05/18	04/03/19	150,000.00	0.00	0.00	0.00	150,000.00	0.00	2.37%	1,431.74	1,468.06	0.00	1,468.06	0.00
Rolled over FROM CD XXXX4260															
TEXAS CAPITAL BANK	XXXX0326	04/04/19	10/02/19	0.00	0.00	150,000.00	0.00	0.00	150,000.00	2.50%	0.00	0.00	0.00	0.00	893.84
UNITED TEXAS BANK	XXXX6344	12/06/18	05/14/19	150,000.00	0.00	0.00	150,000.00	0.00	0.00	2.49%	1,187.01	1,548.55	0.00	1,548.55	0.00
Rolled over FROM CD XXXX4906/CLOSED TO CKG															
Totals for Water/Wastewater Fund:				903,053.21	0.00	150,000.00	303,053.21	150,000.00	600,000.00	N/A	5,403.18	4,911.11	0.00	4,911.11	\$5,146.85
Beginning Balance:		\$903,053.21						Interest Earned:		\$4,911.11					
Plus Principal From Cash:		\$0.00						Less Beg Accrued Interest:		\$5,403.18					
Less Principal Withdrawn:		\$303,053.21						Plus End Accrued Interest:		\$5,146.85					
Plus Interest Reinvested:		\$0.00						Fixed Interest Earned:		\$4,654.78					
Fixed Balance:		\$600,000.00						MM Interest Earned:		\$5,038.84					
MM Balance:		\$2,015,023.57						Total Interest Earned:		\$9,693.62					
Total Balance:		\$2,615,023.57													

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
 04/01/2019 - 06/30/2019

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						Interest Earned:		\$0.00					
Plus Principal From Cash:		\$0.00						Less Beg Accrued Interest:		\$0.00					
Less Principal Withdrawn:		\$0.00						Plus End Accrued Interest:		\$0.00					
Plus Interest Reinvested:		\$0.00						Fixed Interest Earned:		\$0.00					
Fixed Balance:		\$0.00						MM Interest Earned:		\$259.17					
MM Balance:		\$225,440.86						Total Interest Earned:		\$259.17					
Total Balance:		\$225,440.86													
Totals for District:				903,053.21	0.00	150,000.00	303,053.21	150,000.00	600,000.00	N/A	5,403.18	4,911.11	0.00	4,911.11	\$5,146.85

Bastrop County Water Control & Improvement District No. 2

Detail of Pledged Securities

04/01/2019 - 06/30/2019

Financial Institution: FIRST NAT BASTR-CKING

Security: FHLMC	Par Value:	440,000.00	Maturity Date:	08/15/2032	Pledged:	06/01/2017	Released:	Amount Released:
CUSIP: 660010CHO	Date	Value						
	04/30/2019	459,164.20						
	05/31/2019	458,885.66						
	06/30/2019	458,610.17						

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						
	04/30/2019	711,007.11						
	05/31/2019	710,728.93						
	06/30/2019	710,455.00						

Security: FHLMC	Par Value:	500,000.00	Maturity Date:	11/15/2032	Pledged:	06/01/2017	Released:	Amount Released:
CUSIP: 052414MX4	Date	Value						
	04/30/2019	503,274.34						

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

04/01/2019 - 06/30/2019

Financial Institution: FIRST NATIONAL BANK BASTR

Security: FHLMC CUSIP: 052414MX4	Par Value: Date	500,000.00 Value	Maturity Date: 11/15/2032	Pledged: 06/01/2017	Released:	Amount Released:
	05/31/2019	503,201.16				
	06/30/2019	503,118.35				

Security: FNMA CUSIP: 31418CFP4	Par Value: Date	1,025,000.00 Value	Maturity Date: 01/01/2037	Pledged: 09/01/2017	Released:	Amount Released:
	04/30/2019	803,339.04				
	05/31/2019	792,812.84				
	06/30/2019	781,346.28				

Security: FNMA CUSIP: 31418CGT5	Par Value: Date	1,492,000.00 Value	Maturity Date: 02/01/2037	Pledged: 09/01/2017	Released:	Amount Released:
	04/30/2019	1,223,237.72				
	05/31/2019	1,205,169.11				
	06/30/2019	1,189,517.71				

Financial Institution: ROSCOE STATE BANK

Security: FHLMC CUSIP: 349143GK4	Par Value: Date	330,000.00 Value	Maturity Date: 02/15/2024	Pledged: 06/01/2017	Released:	Amount Released:
	04/30/2019	337,313.10				
	05/31/2019	337,285.66				
	06/30/2019	337,017.25				

Security: FNMA CUSIP: 270299FN5	Par Value: Date	330,000.00 Value	Maturity Date: 02/15/2031	Pledged: 05/02/2019	Released:	Amount Released:
	05/31/2019	360,053.05				
	06/30/2019	359,711.88				

Security: FNMA CUSIP: 622690JR7	Par Value: Date	190,000.00 Value	Maturity Date: 05/15/2027	Pledged: 06/04/2019	Released:	Amount Released:
	06/30/2019	191,816.76				

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