



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bastrop County Water Control & Improvement District No. 2

Bookkeeper's Report

February 28, 2021

Cash Flow Report - Operating Water Account

As of February 28, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 02/01/2021				\$725,485.97
Receipts				
	Payment from Standby Fund		162.50	
	Payment from Road Fund		6,961.63	
	Interest Earned on Checking		28.86	
	Refund from Bank - Stale Dated Check		57.00	
	Accounts Receivable-W		221,489.16	
	Accounts Receivable - Pump/TWDB Reserve		5,503.17	
	Accounts Receivable-W		26,088.27	
	To Write-Off Unclaimed Property		1,157.02	
Total Receipts				261,447.61
Disbursements				
24236	Alma Rodriguez.	Mileage	(75.77)	
24237	Ameriflex Business Solutions	FSA Purchases	(86.76)	
24238	Ameriflex Business Solutions.	Insurance FSA Fees	(261.00)	
24239	AT&T Mobility	Telephone Expense	(521.42)	
24240	BlueCross BlueShield of Texas	Insurance	(16,641.19)	
24241	Grainger Inc	Repair & Maintenance	(166.71)	
24242	Hydraulic House Inc	Equipment Repair	(597.94)	
24243	Johnson Lab & Supply Inc.	Materials & Maintenance	(305.64)	
24244	Lowe's Business Account	Materials	(1,147.72)	
24245	Municipal Accounts & Consulting L.P.	Bookkeeping Fees	(4,598.64)	
24246	Quill Corporation	Office Supplies	(675.81)	
24247	Sunbelt Rentals Inc.	Rentals	(335.28)	
24248	Time Warner Cable	Telephone/Internet	(120.62)	
24249	Tractor Supply Co	Materials	(163.98)	
24250	USABluebook	Materials & Maintenance	(1,277.36)	
24251	Wells Fargo Vendor Fin Serv	Equipment Lease	(712.67)	
24252	Ameriflex Business Solutions	FSA Purchases	(50.14)	
24253	Ameritas Life Insurance Corp	Insurance	(700.68)	
24254	ASCO Equipment Inc	Equipment Rental	(220.40)	
24255	AT&T	Telephone Expense - Lift Station	(136.66)	
24256	Bastrop Signs	Sign	(207.00)	
24257	BOXX Modular Inc.	Office Rental	(1,204.00)	
24258	DPC Industries, Inc.	Chemicals	(823.11)	
24259	Esquivel Enterprise	Cleaning	(400.00)	
24260	Ferguson Enterprises, Inc. #1106	Repairs & Maintenance	(3,817.03)	
24261	Johnson Lab & Supply Inc.	Materials & Maintenance	(434.10)	
24262	Matrix Imaging Solutions (C)	Printing	(322.32)	
24263	McCoy's Building Supply Corp	Materials	(532.66)	
24264	Shaun K Moore	Building	(9,365.00)	
24265	TML Intergovernmental Risk Pool	Insurance	(2,500.00)	
24266	Waste Connections	Garbage	(83.93)	
24267	Wex Bank	Fuel	(1,290.78)	
24268	Card Service Center	Credit Card Expense	(1,723.93)	
24269	Ameriflex Business Solutions.	Insurance FSA Fees	(86.00)	
24270	Aqua Beverage Company	Drinking Water	(32.99)	
24271	Aqua Water Supply Corporation	Lab Fees	(175.00)	
24272	Barnard Tire & Auto	Auto Repairs	(245.98)	
24273	Bastrop Copier	Office Supplies	(144.00)	
24274	Bastrop WCID No 2	Petty Cash Replenish	(7.00)	

Cash Flow Report - Operating Water Account

As of February 28, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
24275	Bastrop WCID No 2 - RC	Allocations	(15,995.82)	
24276	Bastrop WCID No 2 - W/W	WasteWater Service	(143.50)	
24277	Bastrop WCID No 2 - Water	Purchase Water Expense	(234.39)	
24278	BEFCO Engineering, Inc	Engineering Fee - Bond Application	(1,365.00)	
24279	Caspro Builders	Metal Building Deposit	(14,000.00)	
24280	Ferguson Enterprises, Inc. #1106	Repairs & Maintenance	(6,569.42)	
24281	La Grange NAPA	Repair Vehicle	(82.71)	
24282	Lost Pines Groundwater Conservation Distr	Ground Water Assessment	(1,634.95)	
24283	Municipal Valve & Equipment Co, Inc.	New Pressure Valve	(189.59)	
24284	RDO Equipment	Equipment	(341.55)	
24285	Shaun K Moore	Building	(7,536.00)	
24286	Texas A&M Forest Service	Burn Ban Flags	(152.00)	
24287	Time Warner Cable	Telephone/Internet	(126.62)	
24288	TLC Office Systems	Computer	(1,457.00)	
24289	One Stop Leasing.	Customer Deposit Refund	(101.43)	
24290	Aaron & Maria Evans	Customer Deposit Refund	(110.08)	
24291	Susan Barrie	Customer Deposit Refund	(62.52)	
24292	Lois & Roy D Horton	Customer Deposit Refund	(33.91)	
24293	Randy Branch & June Wilson	Customer Deposit Refund	(59.72)	
24294	Alan Terry	Customer Deposit Refund	(169.92)	
24295	Sherry Schena	Customer Deposit Refund	(183.18)	
24296	Sharon & Tom Hancock	Customer Deposit Refund	(57.06)	
24297	Dustin Raye	Customer Deposit Refund	(154.78)	
24298	Deborah Cortez	Customer Deposit Refund	(177.24)	
24299	Vanessa & John Lindsley	Customer Deposit Refund	(113.64)	
24300	Dan Hugo	Customer Deposit Refund	(52.74)	
24301	Reinemund Real Estate	Customer Deposit Refund	(75.93)	
24302	Jaelyn Henderson	Customer Deposit Refund	(162.59)	
24303	Sherry Schena	Customer Deposit Refund	(135.18)	
24304	Caleb Smith & Kellie Rice	Customer Deposit Refund	(15.84)	
24305	Wells Fargo Vendor Fin Serv	Equipment Lease	(1,247.92)	
24306	Cintas Corporation #86	Uniforms	(773.23)	
24307	Consolidated Tank	Water Tank	(16,000.00)	
24308	Ferguson Enterprises, Inc. #1106	Repairs & Maintenance	(2,075.76)	
24309	Humana Hlth Plan TX	Insurance Premium	(155.91)	
24310	IHS Landscaping & Services Inc	Mowing	(1,044.00)	
24311	McLean & Howard, LLP	Legal Fees	(500.00)	
24312	Professional Image Communications	Answering Service	(195.00)	
24313	Quadient Inc	Office Equip Lease	(151.66)	
24314	Quill Corporation	Office Supplies	(136.99)	
24315	RDO Equipment	Equipment Repair	(800.81)	
24316	Riley Fox Endeavors LLC	Lease for Building Lot Space	(518.48)	
24317	BEFCO Engineering, Inc	Engineering Fee - Bond Application	(3,717.50)	
24318	Unum Life Insurance Company	Insurance Premium	(644.57)	
EFT	Bluebonnet Electric Coop	Utility Expense	(4,224.89)	
EFT	City of Bastrop	Purchase Sewer Service	(10,973.08)	
EFT	Bastrop WCID No 2	TCDRS - Retirement Payment	(8,668.53)	
INT/SRV	Bastrop WCID No 2	Credit Card Discount Fees	(3,061.96)	
INT/SRV	Bastrop WCID No 2	Bank Fee	(30.00)	

Cash Flow Report - Operating Water Account

As of February 28, 2021

Num	Name	Memo	Amount	Balance
Disbursements				
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 01/27/2021-02/09/2021	(19,781.83)	
PAYROLL	Bastrop WCID No 2 - Water	Payroll - 02/10/2021-02/23/2021	(24,450.10)	
PAYROLL	Alliance Payroll	Payroll Fees	(439.54)	
PAYROLL	United States Treasury	Payroll Liabilites	(15,336.03)	
RCT/TRN	Bastrop WCID No 2	Transfer to WW-Annual TWDB	(37,145.59)	
Total Disbursements				<u>(255,758.91)</u>
BALANCE AS OF 02/28/2021				<u><u>\$731,174.67</u></u>

Cash Flow Report - TWDB WW Account

As of February 28, 2021

Num	Name	Memo	Amount	Balance
	BALANCE AS OF 02/01/2021			\$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 02/28/2021			\$572.00

Cash Flow Report - Standby Operating Account

As of February 28, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 02/01/2021				\$94,279.16
Receipts				
	Accounts Receivable		255.00	
Total Receipts				255.00
Disbursements				
3997	Bastrop WCID No 2 Water	AP	(162.50)	
Total Disbursements				(162.50)
BALANCE AS OF 02/28/2021				\$94,371.66

Cash Flow Report - Road Const Operating Account

As of February 28, 2021

Num	Name	Memo	Amount	Balance
BALANCE AS OF 02/01/2021				\$101,543.95
Receipts				
	Allocations from Water		15,995.82	
	Accounts Receivable		33,527.06	
	Accounts Receivable		6,931.50	
Total Receipts				56,454.38
Disbursements				
5363	K3 Transport LLC	Materials	(870.56)	
5364	Midtex Materials LLC	Limestone Base	(7,554.28)	
5365	McCreary, Veselka, Bragg & Allen PC	Attorney Fees	(2,665.09)	
5366	Barnard Tire & Auto	Repairs -Vehicles	(2,273.94)	
5367	Bastrop WCID No 2 Water	Transfer to Water - AP Reimbursement	(6,961.63)	
5368	BEFCO Engineering, Inc.	Engineering Fees	(28,285.00)	
5369	McCreary, Veselka, Bragg & Allen PC	Attorney Fees	(2,004.99)	
5370	Smith Supply Company	Capital Outlay	(294.95)	
FEES	Bastrop WCID No 2 RC	Credit Card Discount Fees	(1,418.29)	
Total Disbursements				(52,328.73)
BALANCE AS OF 02/28/2021				\$105,669.60

Account Balances

As of February 28, 2021

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Water/Wastewater					
Money Market Funds					
AMEGY BANK - TRUST (XXXX1041)	01/01/2017		0.05 %	642,189.68	WW-ESC TWDB Loan
FIRST NATIONAL BANK BASTR (XXXX4385)	01/01/2017		0.25 %	320,389.72	WW-Annual TWDB
FIRST NATIONAL BANK BASTR (XXXX5076)	01/01/2017		0.25 %	71,282.15	Water MM
FIRST NATIONAL BANK BASTR (XXXX3543)	01/01/2017		0.25 %	146,000.81	Water Cap Improv
TEXPOOL (XXXX0001)	04/30/2019		0.03 %	457,277.67	TWDB Reserve fund
TEXPOOL (XXXX0002)	05/30/2019		0.03 %	1,620,740.64	Water
TEXPOOL (XXXX0003)	02/04/2020		0.03 %	613,267.16	Building Funds
Checking Account(s)					
FIRST NAT BASTR-CKING (XXXX1469)			0.10 %	731,174.67	Operating - Water
FIRST NAT BASTR-CKING (XXXX3289)			0.10 %	572.00	TWDB WW
Totals for Water/Wastewater Fund:				\$4,602,894.50	
Fund: Standby					
Checking Account(s)					
ROSCOE STATE BANK (XXXX2687)			0.10 %	94,371.66	Standby Operating
Totals for Standby Fund:				\$94,371.66	
Fund: Roads					
Money Market Funds					
ROSCOE STATE BANK (XXXX3131)	01/01/2016		0.50 %	753,423.12	Road Const MM
Checking Account(s)					
ROSCOE STATE BANK (XXXX2709)			0.10 %	105,669.60	Road Const Operating
Totals for Roads Fund:				\$859,092.72	
Grand total for Bastrop County Water Control & Improvement District No. 2:				\$5,556,358.88	

**Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
February 2021**

	Feb 21	Budget	Jan - Feb 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water-Revenue					
14110 · TV Water Sales	101,735	133,333	221,127	266,667	1,600,000
14115 · Water Late Charge Income	0	2,083	1,484	4,167	25,000
14120 · TV Tap Fees	33,000	18,750	57,000	37,500	225,000
14125 · Capital Reserve Fee	16,711	7,917	33,335	15,833	95,000
14130 · Water Line Bore	2,250	2,500	4,500	5,000	30,000
14140 · Backflow Inspections	0	417	0	833	5,000
14145 · Returned Check Fee	0	0	0	0	0
14148 · Pools	0	25	0	50	300
14150 · Maps Sold	75	21	75	42	250
14155 · Office Rents	275	292	550	583	3,500
14160 · Other Income-W	75	5,417	139	10,833	65,000
14170 · Reconnect Fee	1,000	833	2,000	1,667	10,000
14175 · Interest-W	118	1,250	327	2,500	15,000
14180 · Copies & Faxes	0	4	0	8	50
14190 · Irrigation Systems	0	25	0	50	300
Total Water-Revenue	<u>155,239</u>	<u>172,867</u>	<u>320,538</u>	<u>345,733</u>	<u>2,074,400</u>
Total Income	<u>155,239</u>	<u>172,867</u>	<u>320,538</u>	<u>345,733</u>	<u>2,074,400</u>
Gross Profit	155,239	172,867	320,538	345,733	2,074,400
Expense					
Water-Expense					
16100 · Payroll					
16100a · Salaries	47,115	54,167	88,924	108,333	650,000
16100b · Over Time	1,378	2,083	2,808	4,167	25,000
16100c · Double Time	6,913	208	7,130	417	2,500
16100e · Holiday	2,587	3,333	7,820	6,667	40,000
16100f · Annual Leave	307	2,083	2,679	4,167	25,000
16100g · Sick	2,188	1,667	3,039	3,333	20,000
16100h · Personal Time	0	250	313	500	3,000
16100k · FICA	4,481	5,417	8,549	10,833	65,000
16100m · Retirement-Life	4,408	5,417	11,630	10,833	65,000
16100n · SUI	593	333	1,472	667	4,000
16100o · Longevity Pay	0	958	0	1,917	11,500
16100p · FUTA	178	83	484	167	1,000
16100q · On Call Pay	374	2,917	3,610	5,833	35,000
16100r · Child Support	0	0	0	0	0
Total 16100 · Payroll	<u>70,521</u>	<u>78,917</u>	<u>138,457</u>	<u>157,833</u>	<u>947,000</u>
16110 · Health Insurance					
16110a · Insurance-Medical	13,336	15,833	26,672	31,667	190,000
16110b · Insurance-Dental	497	708	995	1,417	8,500
16110c · Insurance-Vision	300	146	444	292	1,750
16110d · HSA	0	125	0	250	1,500
16110e · Insurance-Life	577	625	1,154	1,250	7,500

**Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
February 2021**

	Feb 21	Budget	Jan - Feb 21	YTD Budget	Annual Budget
Total 16110 · Health Insurance	14,710	17,437	29,265	34,875	209,250
16116 · Office Building Rental	1,722	1,750	3,445	3,500	21,000
16117 · Payroll Service Fee	440	400	773	800	4,800
16118 · Hand Tools	0	417	107	833	5,000
16120 · Wellness Program	0	83	0	167	1,000
16121 · Uniforms-W	0	833	387	1,667	10,000
16122 · Mileage	83	208	159	417	2,500
16123 · Vehicle Usage	0	167	0	333	2,000
16124 · Admin Allocations	(3,362)	(9,067)	(15,284)	(18,134)	(108,804)
16125 · PPE Allocations	(13,888)	(20,200)	(26,463)	(40,400)	(242,400)
16125a · EOM Salary Reimburs from WW	(10,924)	(10,000)	(20,897)	(20,000)	(120,000)
16126 · Answering Service	195	208	385	417	2,500
16127 · Repairs-Contracted-W	0	125	0	250	1,500
16128 · Maint Agreement-Hand Held	0	167	780	333	2,000
16129 · Maint Agreement-Incode-W	878	1,375	878	2,750	16,500
16130 · Office Equip Lease	604	1,250	1,468	2,500	15,000
16131 · Pest Control	0	25	0	50	300
16133 · Water Well Admin Service Fee	0	25	0	50	300
16134 · Cleaning-Office	200	208	400	417	2,500
16135 · Garbage	84	100	168	200	1,200
16136 · Cleaning-Maint Building	200	250	400	500	3,000
16137 · Backflow Inspection	0	42	0	83	500
16138 · Chemicals-Chlorine	0	2,083	2,140	4,167	25,000
16138a · Contract Labor	0	417	0	833	5,000
16139 · Field Equip Rental-W	171	417	393	833	5,000
16140 · Fuel-W	10,284	1,042	10,978	2,083	12,500
16141 · Repairs & Maint-W	0	1,250	1,983	2,500	15,000
16142 · Materials-W	449	6,250	13,543	12,500	75,000
16144 · Safety Supplies-W	0	333	0	667	4,000
16145 · Damage Claims	0	833	0	1,667	10,000
16146 · Water Samples	0	833	175	1,667	10,000
16147 · Repairs & Maint-Water Well	0	3,333	0	6,667	40,000
16149 · Computer-W	1,522	1,667	3,406	3,333	20,000
16150 · Depreciation-W	0	17,083	0	34,167	205,000
16151 · Dues & Subscriptions	83	83	83	167	1,000
16152 · Election Costs	0	250	0	500	3,000
16153 · Fax	0	8	0	17	100
16154 · Late Fees-W	82	125	82	250	1,500
16155 · Internet	247	208	496	417	2,500
16156 · Printing-W	1,119	833	1,607	1,667	10,000
16156a · Janitorial Supplies	0	17	0	33	200
16157 · Office Supplies-W	137	417	846	833	5,000
16158 · Misc-W	230	833	3,253	1,667	10,000
16159 · Medical-W	0	83	0	167	1,000
16160 · Misc Office-W	187	250	570	500	3,000
16161 · Pre-Employment Screening	0	83	0	167	1,000
16163 · Postage & Delivery	147	1,250	3,866	2,500	15,000
16164 · Public Notice	0	250	0	500	3,000
16165 · Telephone-W	207	667	907	1,333	8,000
16166 · License-W	0	208	0	417	2,500
16166a · Advertising	0	42	0	83	500

**Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
February 2021**

	Feb 21	Budget	Jan - Feb 21	YTD Budget	Annual Budget
16167 · Bank Fees-W	30	42	60	83	500
16168 · Filing Fees-W	0	42	0	83	500
16171 · CC Fees	3,062	3,750	7,012	7,500	45,000
16172 · Interest Bonds-W	2,197	2,500	4,394	5,000	30,000
16174 · Accounting-W	3,968	1,667	6,181	3,333	20,000
16176 · Audit-W	0	1,250	0	2,500	15,000
16177 · Engineering-W	0	1,250	5,083	2,500	15,000
16178 · Legal-W	0	2,083	500	4,167	25,000
16179 · Insurance-W					
16179a · Insurance-Property-W	0	458	0	917	5,500
16179b · Insurance-Vehicles-W	0	142	1,250	283	1,700
16179c · Insurance-Misc-W	0	17	0	33	200
16179d · Insurance-E&O-W	0	42	0	83	500
16179e · Insurance-Liability-W	0	75	0	150	900
16179f · Insurance-Bonding	0	88	0	177	1,061
16179g · Insurance-FSA	86	417	397	833	5,000
16179h · Insurance-WC-W	0	333	0	667	4,000
16179i · Insurance- Wells	0	458	0	917	5,500
Total 16179 · Insurance-W	86	2,030	1,647	4,060	24,361
16180 · Repairs-Bldg-W	0	1,667	0	3,333	20,000
16181 · Repairs-Equip-W	667	417	2,100	833	5,000
16182 · Repairs-Vehicles-W	532	500	563	1,000	6,000
16182a · Yard Maintenance-Mowing	1,044	1,000	2,088	2,000	12,000
16183 · Travel					
16183a · Travel-Air	0	42	0	83	500
16183b · Travel-Lodging	0	208	0	417	2,500
16183c · Travel-Meals	118	208	164	417	2,500
16183d · Travel-Rental Car	0	21	0	42	250
Total 16183 · Travel	118	479	164	958	5,750
16184 · Training-W	475	0	586	0	0
16185 · Electricity					
16185a · Electricity-Maint Bldg	0	292	195	583	3,500
16185b · Electricity-Office Bldg	0	500	190	1,000	6,000
16185c · Electricity-Wells	0	4,167	3,401	8,333	50,000
16185d · Electricity-WW Lift Station	0	42	0	83	500
Total 16185 · Electricity	0	5,000	3,786	10,000	60,000
16186 · Water-Maint Bldg	0	167	177	333	2,000
16187 · Water-Office Bldg	0	167	115	333	2,000
16188 · Computer Supplies	0	833	0	1,667	10,000
16189 · Labor-Service Lines & Tap-W	0	1,667	0	3,333	20,000
16195 · Meter Testing Charges	0	21	0	42	250
16196 · Permits	0	100	0	200	1,200
16197 · Small Equipment Purchases	0	333	0	667	4,000
16199 · Communication/Radios	0	833	734	1,667	10,000
Total Water-Expense	88,505	133,667	193,945	267,335	1,604,007

**Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Water
February 2021**

	Feb 21	Budget	Jan - Feb 21	YTD Budget	Annual Budget
16191 · Engineering Fees - Bond App	4,220	0	7,220	0	0
Total Expense	92,725	133,667	201,165	267,335	1,604,007
Net Ordinary Income	62,514	39,199	119,373	78,399	470,393
Other Income/Expense					
Other Expense					
Capital Outlay-W					
17100 · Vehicles-W	0	2,083	0	4,167	25,000
17101 · Equipment-W	624	1,250	1,248	2,500	15,000
17102 · Meters-W	0	0	5,867	0	0
17106 · Line Extension-W	0	4,167	0	8,333	50,000
17107 · Buildings-W	31,382	0	42,332	0	0
17109 · Capital Outlay Culverts-W	2,000	5,000	2,000	10,000	60,000
17110 · Capital Outlay-W	0	3,750	0	7,500	45,000
17115 · Water Tank Main - W	16,000	3,333	42,850	6,667	40,000
Total Capital Outlay-W	50,006	19,583	94,297	39,167	235,000
Total Other Expense	50,006	19,583	94,297	39,167	235,000
Net Other Income	(50,006)	(19,583)	(94,297)	(39,167)	(235,000)
Net Income	12,508	19,616	25,076	39,232	235,393

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
February 2021

	Feb 21	Budget	Jan - Feb 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Wastewater-Revenue					
14215 · WW Fees	60,529	67,917	120,899	135,833	815,000
14216 · Commercial WW Fees	2,932	3,333	6,090	6,667	40,000
14220 · WW Bore	850	833	2,550	1,667	10,000
14225 · WW Tap Fees	51,000	23,333	85,000	46,667	280,000
14230 · Pump Maintenance	0	500	0	1,000	6,000
14235 · Debt Service Reserve Fee	6,501	5,417	13,016	10,833	65,000
14275 · Interest-WW Reserve	0	25	0	50	300
14276 · Interest-WW	46	417	94	833	5,000
Total Wastewater-Revenue	121,858	101,775	227,649	203,550	1,221,300
Total Income	121,858	101,775	227,649	203,550	1,221,300
Gross Profit	121,858	101,775	227,649	203,550	1,221,300
Expense					
Wastewater-Expense					
16221 · Uniforms-WW	0	500	387	1,000	6,000
16222 · W/W Salary Allocations	10,924	10,000	20,897	20,000	120,000
16229 · Maint Agreement-Incode-WW	0	375	0	750	4,500
16233 · Lift Station Admin Service Fee	0	208	0	417	2,500
16238 · W/W Chemicals	0	208	0	417	2,500
16239 · Field Equip Rental-WW	171	417	393	833	5,000
16240 · Fuel-WW	1,111	1,042	1,757	2,083	12,500
16241 · Repairs & Maint-WW	0	1,250	31	2,500	15,000
16242 · Materials-WW	3,191	3,750	5,069	7,500	45,000
16243 · Meter Testing-WW	0	19	0	38	225
16244 · Safety Supplies-WW	0	333	0	667	4,000
16247 · Repairs & Maint-Lift Stat-WW	0	833	0	1,667	10,000
16248 · Grinder Pump Repair-WW	0	2,083	3,809	4,167	25,000
16250 · Depreciation-WW	0	37,917	0	75,833	455,000
16251 · Tools	0	292	107	583	3,500
16257 · Office Supplies-WW	0	33	0	67	400
16258 · Misc-WW	0	83	0	167	1,000
16259 · Medical-WW	0	83	167	167	1,000
16260 · Op & Maint-City of Bastrop-WW	0	11,667	10,973	23,333	140,000
16265 · Telephone-WW	0	83	0	167	1,000
16266 · License-WW	0	50	0	100	600
16268 · Filing Fees-WW	400	63	400	125	750
16269 · TCEQ Fees-WW	0	267	0	533	3,200
16272 · Interest Bonds-WW	12,449	12,821	24,897	25,642	153,850
16274 · Accounting-WW	1,040	1,667	2,080	3,333	20,000
16276 · Audit-WW	0	1,250	0	2,500	15,000

Bastrop WCID No 2 - Water/Wastewater
Actual vs Budget Wastewater
February 2021

	Feb 21	Budget	Jan - Feb 21	YTD Budget	Annual Budget
16277 · Engineering-WW	260	833	260	1,667	10,000
16278 · Legal- WW	0	417	0	833	5,000
16279 · Insurance-WW					
16279a · Insurance-Property-WW	0	275	0	550	3,300
16279b · Insurance-Vehicles-WW	0	167	1,250	333	2,000
16279c · Insurance-Misc-WW	0	46	0	92	550
16279d · Insurance-E&O-WW	0	46	0	92	550
16279e · Insurance-Liability-WW	0	83	0	167	1,000
16279h · Insurance-WC-WW	0	500	0	1,000	6,000
Total 16279 · Insurance-WW	0	1,117	1,250	2,233	13,400
16281 · Repairs-Equip-WW	667	417	1,499	833	5,000
16282 · Repairs-Vehicles-WW	476	417	481	833	5,000
16283 · Yard Maintenance-Mowing	0	208	0	417	2,500
16284 · Training-WW	0	167	350	333	2,000
16285 · Electricity-Lift Stations	0	417	439	833	5,000
16286 · Water-Lift Stations	0	208	144	417	2,500
16289 · Labor-Service Lines & Tap-WW	0	167	0	333	2,000
16294 · Travel - Lodging	0	42	0	83	500
16295 · Travel - Meals	0	17	0	33	200
16296 · Travel - Rental Car	0	17	0	33	200
16297 · Small Equipment Purchaes-WW	0	83	0	167	1,000
Total Wastewater-Expense	30,690	91,819	75,389	183,638	1,101,825
Total Expense	30,690	91,819	75,389	183,638	1,101,825
Net Ordinary Income	91,169	9,956	152,259	19,913	119,475
Other Income/Expense					
Other Expense					
Capital Outlay-WW					
17201 · Equipment-WW	624	0	1,248	0	0
17211 · Capital Outlay Grinder Pumps-WW	0	8,333	0	16,667	100,000
Total Capital Outlay-WW	624	8,333	1,248	16,667	100,000
Total Other Expense	624	8,333	1,248	16,667	100,000
Net Other Income	(624)	(8,333)	(1,248)	(16,667)	(100,000)
Net Income	90,545	1,623	151,012	3,246	19,475

Bastrop WCID No 2 - Roads
Actual vs Budget-RC
February 2021

	Feb 21	Budget	Jan - Feb 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Road Construction-Revenue					
34210 · Assessments	32,234	104,167	171,084	208,333	1,250,000
34215 · Assessments-Prior to 97	1,234	833	4,264	1,667	10,000
34220 · Late Fee	1,506	1,667	5,776	3,333	20,000
34225 · Late Fee- Prior	719	125	719	250	1,500
34235 · Lien Fees	2,342	2,083	5,828	4,167	25,000
34240 · Deed Admin Fee	0	333	10,202	667	4,000
34245 · Returned Check Fee	0	3	0	7	40
34250 · Filing Fees	383	250	383	500	3,000
34255 · Driveway	80	292	600	583	3,500
34265 · Attorney Fees	1,885	1,667	3,958	3,333	20,000
34270 · Allocation to Maintenance Fund	(27,083)	(27,083)	(54,167)	(54,167)	(325,000)
34275 · Interest-RC	231	83	487	167	1,000
Total Road Construction-Revenue	13,531	84,420	149,134	168,840	1,013,040
Total Income	13,531	84,420	149,134	168,840	1,013,040
Expense					
Road Construction-Expense					
36210 · Salary Allocations from Water	7,647	10,100	14,628	20,200	121,200
36224 · Admin Allocations from Water-RC	3,362	5,192	15,284	10,384	62,304
36229 · Maint Agreement-Incode-RC	0	833	0	1,667	10,000
36239 · Field Equip Rental	0	125	0	250	1,500
36241 · Repair & Maint-RC	0	42	0	83	500
36245 · Damage Claims	0	4	0	8	50
36258 · Misc	0	417	0	833	5,000
36263 · Postage	0	667	0	1,333	8,000
36268 · Filing Fees	0	417	500	833	5,000
36270 · Bad Debt	0	3,750	0	7,500	45,000
36271 · CC Fees	1,418	1,000	4,860	2,000	12,000
36272 · Attorney Fees (County)	0	2,500	2,005	5,000	30,000
36273 · Taxes- Property	0	125	0	250	1,500
36274 · Accounting	715	917	1,430	1,833	11,000
36276 · Audit-RC	0	833	0	1,667	10,000
36277 · Engineering-RC	0	11,667	28,285	23,333	140,000
36278 · Legal-RC	0	2,500	0	5,000	30,000
36279 · Insurance					
36279h · Insurance- WC	0	750	0	1,500	9,000
Total 36279 · Insurance	0	750	0	1,500	9,000

Bastrop WCID No 2 - Roads
Actual vs Budget-RC
February 2021

	Feb 21	Budget	Jan - Feb 21	YTD Budget	Annual Budget
36280 · Other Professional Fees	0	83	0	167	1,000
36294 · Road Fees Written Off	0	2,083	0	4,167	25,000
36295 · Lien Fees Written Off	0	417	0	833	5,000
36296 · Road Late Fees Written Off	0	417	0	833	5,000
36297 · Road Prior Written Off	0	1,250	0	2,500	15,000
36298 · Attorney Fees Written Off	0	1,250	0	2,500	15,000
Total Road Construction-Expense	13,142	47,338	66,991	94,676	568,054
Total Expense	13,142	47,338	66,991	94,676	568,054
Net Ordinary Income	388	37,082	82,143	74,165	444,986
Other Income/Expense					
Other Expense					
Road Construction-Capital					
37285 · Capital Outlay-RC	7,400	36,250	12,769	72,500	435,000
Total Road Construction-Capital	7,400	36,250	12,769	72,500	435,000
Total Other Expense	7,400	36,250	12,769	72,500	435,000
Net Other Income	(7,400)	(36,250)	(12,769)	(72,500)	(435,000)
Net Income	(7,012)	832	69,373	1,665	9,986

Bastrop WCID No 2 - Roads
Actual vs Budget-RM
February 2021

	<u>Feb 21</u>	<u>Budget</u>	<u>Jan - Feb 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
Road Maintenance-Revenue					
34160 · Other-RM	0	12,500	0	25,000	150,000
34165 · FEMA Payments	0	12,500	0	25,000	150,000
34176 · Transfer from Road Construction	27,083	27,083	54,167	54,167	325,000
Total Road Maintenance-Revenue	<u>27,083</u>	<u>52,083</u>	<u>54,167</u>	<u>104,167</u>	<u>625,000</u>
Total Income	27,083	52,083	54,167	104,167	625,000
Expense					
Road Maintenance-Expense					
36124 · Salary Allocations from Water	6,242	10,100	11,835	20,200	121,200
36127 · Repairs- Contracted-RM	0	4,167	0	8,333	50,000
36128 · Contract Labor- RM	0	4,167	0	8,333	50,000
36139 · Field Equipment Rental- RM	0	2,083	112	4,167	25,000
36141 · R&M-RM	0	1,667	0	3,333	20,000
36142 · Materials-RM	390	24,583	560	49,167	295,000
36144 · Safety Supplies-RM	0	417	0	833	5,000
36145 · Uniforms	0	0	160	0	0
36146 · Equip. Small	0	83	0	167	1,000
36147 · Permit Fees	0	208	0	417	2,500
36148 · Materials- Hauling-RM	0	1,250	0	2,500	15,000
36174 · Accounting	163	167	325	333	2,000
36176 · Audit-RM	0	333	0	667	4,000
36177 · Engineering-RM	0	1,667	0	3,333	20,000
36178 · Legal-RM	0	167	0	333	2,000
36179 · Insurance-WC-RM	0	42	0	83	500
36181 · Repairs- Equip-RM	267	417	275	833	5,000
36182 · Repairs- Vehicles-RM	257	417	2,532	833	5,000
Total Road Maintenance-Expense	<u>7,318</u>	<u>51,933</u>	<u>15,799</u>	<u>103,867</u>	<u>623,200</u>
Total Expense	7,318	51,933	15,799	103,867	623,200
Net Ordinary Income	<u>19,765</u>	<u>150</u>	<u>38,368</u>	<u>300</u>	<u>1,800</u>
Net Income	<u>19,765</u>	<u>150</u>	<u>38,368</u>	<u>300</u>	<u>1,800</u>

Bastrop WCID No 2 - Standby
Actual vs Budget
February 2021

	<u>Feb 21</u>	<u>Budget</u>	<u>Jan - Feb 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
25300 · Pine Forest Standby	0	417	0	833	5,000
25500 · TV Standby	210	417	343	833	5,000
25600 · Late Fees	45	0	195	0	0
25700 · Lien Fees	0	0	48	0	0
25710 · Attorney Fees	0	0	29	0	0
Total Income	<u>255</u>	<u>833</u>	<u>615</u>	<u>1,667</u>	<u>10,000</u>
Expense					
27110 · Admin Allocations	0	417	0	833	5,000
27135 · Filing Fees	0	0	0	0	0
27142 · Fees Written Off	0	0	0	0	0
27145 · Lien Fees Written Off	0	0	0	0	0
27146 · Late Fees Written Off	0	0	0	0	0
27160 · Accounting	163	167	325	333	2,000
27170 · Audit	0	208	0	417	2,500
27190 · Legal	0	42	0	83	500
Total Expense	<u>163</u>	<u>833</u>	<u>325</u>	<u>1,667</u>	<u>10,000</u>
Net Ordinary Income	<u>93</u>	<u>0</u>	<u>290</u>	<u>0</u>	<u>0</u>
Net Income	<u>93</u>	<u>0</u>	<u>290</u>	<u>0</u>	<u>0</u>

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of February 28, 2021

	Feb 28, 21
ASSETS	
Current Assets	
Checking/Savings	
11110 · Operating - Water	731,174.67
11220 · TWDB WW	572.00
Total Checking/Savings	731,746.67
Other Current Assets	
Accounts Receivable	
11150 · Accounts Receivable-W	48,801.59
11250 · Accounts Receivable - WW	22,036.74
Total Accounts Receivable	70,838.33
11120 · Petty Cash	215.00
11130 · Cash Drawer	250.00
11140 · Time Deposits-W	2,908,568.43
11160 · Allowance for Doubtful-W	(10,176.94)
11171 · Due from Standby-W	162.50
11172 · Due from RM-W	6,927.72
11173 · Due from RC-W	11,724.06
11175 · FEMA Receivable	23,500.00
11180 · Utility Deposits-W	920.00
11230 · Time Deposits-WW	962,579.40
11260 · Allowance for Doubtful-WW	(4,414.45)
11274 · Deferred Outflow - Retirement	89,191.00
Total Other Current Assets	4,060,285.05
Total Current Assets	4,792,031.72
Fixed Assets	
11190 · Accumulated Depreciation-W	(3,593,905.92)
11191 · Land-W	161,641.00
11192 · Bldgs & Equipment-W	5,531,708.00
11290 · Accumulated Depreciation-WW	(3,308,423.12)
11291 · Land-WW	14,525.00
11292 · Bldgs & Equipment-WW	7,903,944.00
Total Fixed Assets	6,709,488.96
TOTAL ASSETS	11,501,520.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	39,653.23
Total Accounts Payable	39,653.23
Other Current Liabilities	
12140 · Accrued Salaries	4,003.42
12144 · FSA Employee Flexible Spending	20,831.48
12145 · Benefit Liability	(2,314.89)
12160 · Deposits	262,050.00
12170 · Due to TCEQ-W	1,135.65
12190 · Unclaimed Property	1,157.02

Bastrop WCID No 2 - Water/Wastewater

Balance Sheet

As of February 28, 2021

	Feb 28, 21
12191 · FEMA Payments Deferred Revenue	23,500.00
12270 · Due to TCEQ-WW	635.09
12280 · Bonds Payable-TWDB-WW	5,060,000.00
12281 · Bond Interest Payable	29,291.16
Total Other Current Liabilities	5,400,288.93
Total Current Liabilities	5,439,942.16
Total Liabilities	5,439,942.16
Equity	
13110 · Unrestricted Fund Balance-W	3,274,110.85
13120 · Restricted Fund Balance-Bond	65,000.00
13140 · Capital Assets Fund Balance-W	1,834,568.00
13220 · Unrestricted Fund Balance-WW	905,603.05
13240 · Capital Assets Fund Balance-WW	(193,791.00)
Net Income	176,087.62
Total Equity	6,061,578.52
TOTAL LIABILITIES & EQUITY	11,501,520.68

Bastrop WCID No 2 - Roads
Balance Sheet
As of February 28, 2021

	Feb 28, 21
ASSETS	
Current Assets	
Checking/Savings	
31210 · Road Const Operating	105,669.60
Total Checking/Savings	105,669.60
Other Current Assets	
31230 · Time Deposits-RC	753,423.12
31250 · Accounts Receivable-RC	3,215,820.93
31260 · Allowance for Doubtful-RC	(1,729,129.74)
31277 · FEMA Receivable	231,464.68
Total Other Current Assets	2,471,578.99
Total Current Assets	2,577,248.59
TOTAL ASSETS	2,577,248.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
32000 · Accounts Payable	7,790.42
Total Accounts Payable	7,790.42
Other Current Liabilities	
32140 · Deferred Revenue - Assessments	1,462,644.92
32150 · Due to Water-RM	6,927.72
32160 · Retainage Payable	10,993.01
32250 · Due to Water-RC	11,724.06
32257 · FEMA Funds Deferred Revenue	231,464.68
Total Other Current Liabilities	1,723,754.39
Total Current Liabilities	1,731,544.81
Total Liabilities	1,731,544.81
Equity	
33130 · Fund Balance-RM	497,233.32
33220 · Fund Balance-RC	240,728.92
Net Income	107,741.54
Total Equity	845,703.78
TOTAL LIABILITIES & EQUITY	2,577,248.59

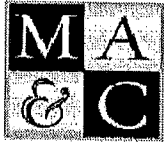
**Bastrop WCID No 2 - Standby
Balance Sheet
As of February 28, 2021**

	Feb 28, 21
ASSETS	
Current Assets	
Checking/Savings	
21100 · Standby Operating	94,371.66
Total Checking/Savings	94,371.66
Other Current Assets	
21500 · Accounts Receivable	494,093.66
21600 · Allowance for Bad Debts	(508,533.91)
Total Other Current Assets	(14,440.25)
Total Current Assets	79,931.41
TOTAL ASSETS	79,931.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22200 · Due to Water	162.50
22740 · Unclaimed Property	3.10
Total Other Current Liabilities	165.60
Total Current Liabilities	165.60
Total Liabilities	165.60
Equity	
23010 · Fund Balance	79,475.81
Net Income	290.00
Total Equity	79,765.81
TOTAL LIABILITIES & EQUITY	79,931.41

District Debt Service Payments

01/01/2021 - 12/31/2021

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
Debt Service Payment Due 06/01/2021						
Amegy Bank of Texas	2016 - WS&D	06/01/2021		0.00	87,873.50	87,873.50
		Total Due 06/01/2021		0.00	87,873.50	87,873.50
Debt Service Payment Due 12/01/2021						
Amegy Bank of Texas	2016 - WS&D	12/01/2021		270,000.00	87,873.50	357,873.50
		Total Due 12/01/2021		270,000.00	87,873.50	357,873.50
		District Total		<u>\$270,000.00</u>	<u>\$175,747.00</u>	<u>\$445,747.00</u>



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

**Bastrop County Water Control &
Improvement District No. 2
Quarterly Investment Inventory Report
Period Ending December 31, 2020**

BOARD OF DIRECTORS
Bastrop County Water Control &
Improvement District No. 2

Attached is the Quarterly Investment Inventory Report for the
Period ending December 31, 2020.

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)

Ghia Lewis
(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

Ghia Lewis

CURRENT TRAINING

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)
January 9, 2020 (TexPool Academy 12 Hours)

October 25, 2011 (Texpool Academy 10 Hours)
November 7, 2013 (Texpool Academy 10 Hours)
November 5, 2015 (Texpool Academy 10 Hours)
November 6, 2017 (Texpool Academy 10 Hours)
November 5, 2019 (Texpool Academy 10 Hours)

Bastrop County Water Control & Improvement District No. 2

Bastrop County Water Control & Improvement District No. 2

Summary of Money Market Funds

10/01/2020 - 12/31/2020

Fund: Water/Wastewater

Financial Institution: AMEGY BANK - TRUST

Account Number: XXXX1041 Date Opened: 01/01/2017 Current Interest Rate: 0.05%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
10/01/2020		642,029.18				
10/31/2020					42.16	
11/30/2020					39.04	
12/31/2020					29.01	
Totals for Account XXXX1041:		\$642,029.18			\$110.21	\$642,139.39

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
10/01/2020		145,898.85				
10/31/2020					0.00	
11/30/2020					0.00	
12/31/2020					0.00	
Totals for Account XXXX3543:		\$145,898.85			\$0.00	\$145,898.85

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
10/01/2020		486,567.40				
10/31/2020					39.99	
11/01/2020	TRANSFER FROM CK -SEP		36,749.92			
11/15/2020	TRANSFER FROM CK -OCT		36,749.92			
11/30/2020					44.95	
12/15/2020	TRANSFER FROM CK -NOV		36,749.92			
12/31/2020					47.87	
12/31/2020	TRF TO TXPL FOR BONDPAY			(350,499.50)		
Totals for Account XXXX4385:		\$486,567.40	\$110,249.76	(\$350,499.50)	\$132.81	\$246,450.47

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
10/01/2020		71,246.23				
10/31/2020					0.00	
11/30/2020					0.00	

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Municipalities/State Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Municipal Fund Investment Pool/AM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2

Summary of Money Market Funds

10/01/2020 - 12/31/2020

Fund: Water/Wastewater						
Financial Institution: FIRST NATIONAL BANK BASTR						
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
12/31/2020					0.00	
Totals for Account XXXX5076:		\$71,246.23			\$0.00	\$71,246.23
Financial Institution: TEXPOOL						
Account Number: XXXX0001 Date Opened: 04/30/2019 Current Interest Rate: 0.09%						
Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
10/01/2020		457,098.43				
10/31/2020					51.83	
11/30/2020					46.23	
12/31/2020					35.27	
Totals for Account XXXX0001:		\$457,098.43			\$133.33	\$457,231.76
Account Number: XXXX0002 Date Opened: 05/30/2019 Current Interest Rate: 0.09%						
Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
10/01/2020		1,269,705.52				
10/31/2020					143.92	
11/30/2020			128.46			
12/31/2020					100.65	
12/31/2020	TRF FROM FNB FOR BOND PAY		350,499.50			
Totals for Account XXXX0002:		\$1,269,705.52	\$350,627.96		\$244.57	\$1,620,578.05
Account Number: XXXX0003 Date Opened: 02/04/2020 Current Interest Rate: 0.09%						
Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
10/01/2020		613,026.81				
10/31/2020					69.47	
11/30/2020					62.03	
12/31/2020					47.33	
Totals for Account XXXX0003:		\$613,026.81			\$178.83	\$613,205.64
Totals for Water/Wastewater Fund:		\$3,685,572.42	\$460,877.72	(\$350,499.50)	\$799.75	\$3,796,750.39

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

10/01/2020 - 12/31/2020

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
10/01/2020		577,400.45				
10/31/2020					192.60	
10/31/2020	TRF TO CHECKING			(25,000.00)		
11/30/2020	TRF TO CHECKING			(50,000.00)		
11/30/2020					169.62	
12/31/2020					173.54	
12/31/2020	TRF FROM CHECKING		250,000.00			
Totals for Account XXXX3131:		\$577,400.45	\$250,000.00	(\$75,000.00)	\$535.76	\$752,936.21
Totals for Roads Fund:		\$577,400.45	\$250,000.00	(\$75,000.00)	\$535.76	\$752,936.21

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 Certificates of Deposit with Money Market
 10/01/2020 - 12/31/2020

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:										\$535.76
MM Balance:	\$752,936.21					Total Interest Earned:										\$535.76
Total Balance:	\$752,936.21															
Totals for District:				0.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00	\$0.00	

Bastrop County Water Control & Improvement District No. 2

Detail of Pledged Securities

10/01/2020 - 12/31/2020

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: 660010CH0	Date	Value													
	10/31/2020	484,057.20													
	11/30/2020	487,326.40													
	12/31/2020	486,952.40													
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													
	10/31/2020	746,959.50													
	11/30/2020	753,162.60													
	12/31/2020	752,969.40													
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													
	10/31/2020	532,470.00													

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/AIM Accounts:	Balance = Book Value = Current Market

Bastrop County Water Control & Improvement District No. 2

Detail of Pledged Securities

10/01/2020 - 12/31/2020

Financial Institution: FIRST NATIONAL BANK BASTR							
Security:	Par Value:		Maturity Date:	Pledged:	Released:	Amount Released:	
FHLMC CUSIP: 052414MX4	500,000.00		11/15/2032	06/01/2017			
	Date	Value					
	11/30/2020	531,400.00					
	12/31/2020	530,250.00					
Financial Institution: ROSCOE STATE BANK							
FNMA CUSIP: 31418CFP4	1,025,000.00		01/01/2037	09/01/2017		Amount Released:	
	Date	Value					
	10/31/2020	563,658.85					
	11/30/2020	545,553.60					
	12/31/2020	525,519.93					
FNMA CUSIP: 31418CGT5	1,492,000.00		02/01/2037	09/01/2017		Amount Released:	
	Date	Value					
	10/31/2020	811,308.40					
	11/30/2020	774,256.88					
	12/31/2020	735,574.21					
Financial Institution: ROSCOE STATE BANK							
FHLMC CUSIP: 193495AK4	320,000.00		02/15/2027	04/14/2020		Amount Released:	
	Date	Value					
	10/31/2020	357,337.60					
	11/30/2020	360,396.80					
	12/31/2020	337,612.80					
FHLMC CUSIP: 649143GK4	330,000.00		02/15/2024	06/01/2017		Amount Released:	
	Date	Value					
	10/31/2020	337,345.80					
	11/30/2020	336,642.90					
	12/31/2020	336,012.60					
FNMA CUSIP: 270299FN5	330,000.00		02/15/2031	05/02/2019		Amount Released:	
	Date	Value					
	10/31/2020	376,289.10					
	11/30/2020	379,440.60					
	12/31/2020	379,166.70					

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

Detail of Pledged Securities

10/01/2020 - 12/31/2020

Financial Institution: ROSCOE STATE BANK

Security: FNMA
 CUSIP: 445787QV9

Par Value: 205,000.00 Maturity Date: 05/15/2027 Pledged: 02/25/2020 Released: Amount Released:

Date	Value
10/31/2020	215,539.05
11/30/2020	216,875.65
12/31/2020	202,915.43

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