

South Buda WCID #1

Financial Statements

November 30, 2020

South Buda WCID #1  
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Lift Station Phase 2

# Berrier & Company, P.C.

Certified Public Accountants  
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Board of Directors  
South Buda WCID #1

Management is responsible for the accompanying financial statements of South Buda WCID #1 (the District), as of and for the period ended November 30, 2020, as listed in the accompanying table of contents, and the accompanying supplemental information, which is presented only for supplemental analysis purposes, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have not audited or reviewed the accompanying financial statements and supplementary statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the statements or supplementary statements.

The accompanying approved budget for the period October 2020 through September 2021 has not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on it. Management has elected to omit the summaries of significant assumptions and accounting policies required under established guidelines for presentation of prospective financial statements. If the omitted summaries were included in the budget information, they might influence the user's conclusions about the District's budgeted information. Accordingly, this budgeted information is not designed for those who are not informed about such matters.

Management has elected to omit substantially all of the disclosures and summary of significant budget assumptions and management's discussion and analysis required by generally accepted accounting principles. If the omitted disclosures and assumptions were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to South Buda WCID #1.



Certified Public Accountants  
December 14, 2020

# SOUTH BUDA WCID No 1

## Statement of Net Assets-All Fund Types & Account Groups

As of November 30, 2020

	1 General Fund	2 Debt Service Fund	3 Capital Projects Fund	4 General Fixed Assets	5 General Long Term Debt	TOTAL
<b>ASSETS</b>						
<b>Current Assets</b>						
Checking/Savings						
Cash - Construction Fund	0.00					240,423.72
Cash - Customer Meter Deposits	72,432.57					72,432.57
Cash - Debt Service Fund	0.00	2,399,667.08				2,399,667.08
Cash - General Operating Fund	843,044.09					843,044.09
Cash - Lift Station Phase 2	1.72					1.72
Cash - Money Market	445,852.05					445,852.05
Cash - Texpool Operating	234,600.88					234,600.88
Total Checking/Savings	1,595,931.31	2,399,667.08				4,236,022.11
Other Current Assets						
Accounts Receivable - Service	168,140.47					168,140.47
Accounts Receivable - Tax	597,900.82	2,150,989.03				2,748,889.85
Due from General Fund	0.00	2,564.81				2,564.81
E-meter Inventory	2,790.00					2,790.00
Total Other Current Assets	768,831.29	2,153,553.84				2,922,385.13
Total Current Assets	2,364,762.60	4,553,220.92				7,158,407.24
<b>Fixed Assets</b>						
Accumulated Amortization	0.00					
Accumulated Depreciation	0.00	0.00		-432,050.15		-432,050.15
Construction in Progress	0.00	0.00		-2,286,396.75		-2,286,396.75
Infrastructure	0.00	0.00		5,351.65		5,351.65
Intang. Assets - Rgts for Svc	0.00	0.00		24,727,279.84		24,727,279.84
Land and Easements	0.00	0.00		3,490,425.00		3,490,425.00
Lift Station and Force Main	0.00	0.00		624,121.00		624,121.00
Total Fixed Assets	0.00	0.00		4,293,672.79		4,293,672.79
Total Fixed Assets	0.00	0.00		30,422,403.38		30,422,403.38
<b>Other Assets</b>						
Amount Available in Debt Serv	0.00	0.00			2,402,231.70	2,402,231.70
Amts to be Prov by Debt Serv	0.00	0.00			31,141,451.53	31,141,451.53
Total Other Assets	0.00	0.00			33,543,683.23	33,543,683.23
<b>TOTAL ASSETS</b>	<b>2,364,762.60</b>	<b>4,553,220.92</b>		<b>30,422,403.38</b>	<b>33,543,683.23</b>	<b>71,124,493.85</b>
<b>LIABILITIES &amp; EQUITY</b>						
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Accounts Payable	93,422.84	0.00				93,422.84
Total Accounts Payable	93,422.84	0.00				93,422.84
<b>Other Current Liabilities</b>						
Accrued Accounts Payable	108,650.00					108,650.00
Accrued Bond Interest	0.00	0.00				0.00
Accrued Director's Fees	600.00					600.00
Big Tex Trailer - Pass Thru Dep	-155.32					-155.32
Bridgeport WW Pass Thru	-425.37					-425.37
Customer Meter Deposits	72,750.00					72,750.00
Deferred Revenue	597,900.82	2,150,989.03				2,748,889.85
Due to Debt Service Fund	2,564.81					2,564.81
Due To TCEQ	11,362.86					11,362.86
Payroll Liabilities	4,529.27					4,529.27
Payroll Taxes Payable	1,572.19					1,572.19
QuickTrip WW Passthru	1,444.88					1,444.88
Texas Lehigh Cement - Pass Thru	853.65					853.65
Unearned Tap Fees	47,000.00					47,000.00

See accountants' compilation report

**SOUTH BUDA WCID No 1**  
**Statement of Net Assets-All Fund Types & Account Groups**  
As of November 30, 2020

	1 General Fund	2 Debt Service Fund	3 Capital Projects Fund	4 General Fixed Assets	5 General Long Term Debt	TOTAL
Total Other Current Liabilities	846,647.79	2,150,989.22	0.00	0.00	0.00	2,997,637.01
Total Current Liabilities	940,070.63	2,150,989.22	0.00	0.00	0.00	3,091,059.85
Long Term Liabilities						
Bonds Payable - Net	0.00	0.00	0.00	0.00	33,543,683.23	33,543,683.23
Total Long Term Liabilities	0.00	0.00	0.00	0.00	33,543,683.23	33,543,683.23
Total Liabilities	940,070.63	2,150,989.22	0.00	0.00	33,543,683.23	- 36,634,743.08
Equity						
Assigned for Bldr Advances	251,298.00	0.00	0.00	0.00	0.00	251,298.00
Assigned for Lift Station	3,071,741.71	0.00	0.00	0.00	0.00	3,071,741.71
Investment in Capital Assets	0.00	0.00	0.00	30,534,456.88	0.00	30,534,456.88
Reserved for Capital Projects	0.00	0.00	56,387.86	0.00	0.00	56,387.86
Reserved for Debt Service	0.00	2,401,656.12	0.00	0.00	0.00	2,401,656.12
Unreserved, Undesignated	-2,260,407.24	0.00	0.00	0.00	0.00	-2,260,407.24
Net Income	362,059.50	573.58	184,035.87	-112,063.50	0.00	434,615.45
Total Equity	1,424,691.97	2,402,231.70	240,423.72	30,422,403.38	0.00	34,489,750.77
TOTAL LIABILITIES & EQUITY	2,364,762.60	4,553,220.92	240,423.72	30,422,403.38	33,543,683.23	71,124,493.85

**SOUTH BUDA WCID No 1**  
**Statement of Activities**  
**November 2020**

	1 General Fund	2 Debt Service Fund	3 Capital Projects Fund	4 General Fixed Assets	TOTAL
Ordinary Income/Expense					
Income					
Basic Service Revenue	43,705.25	0.00	0.00	0.00	43,705.25
Interest Income	159.91	258.95	18.41	0.00	437.27
Water Service Revenue	57,386.93	0.00	0.00	0.00	57,386.93
Total Income	101,252.09	258.95	18.41	0.00	101,529.45
Expense					
Bank Charges	80.00	0.00	5.00	0.00	85.00
Bookkeeper Fees	3,150.00	0.00	0.00	0.00	3,150.00
Electric Utilities	339.35	0.00	0.00	0.00	339.35
Electronic Water Meters	4,185.00	0.00	0.00	0.00	4,185.00
Engineering	4,185.66	0.00	0.00	0.00	4,185.66
Garbage Service	9,083.04	0.00	0.00	0.00	9,083.04
Legal Fees	9,281.12	0.00	0.00	0.00	9,281.12
Management Fees	15,014.50	0.00	0.00	0.00	15,014.50
Miscellaneous	1,553.40	0.00	0.00	0.00	1,553.40
Mowing Expense	2,797.49	0.00	0.00	0.00	2,797.49
Payroll Expenses	1,950.00	0.00	0.00	0.00	1,950.00
Payroll Taxes	961.69	0.00	0.00	0.00	961.69
Permit Fees	1,274.00	0.00	0.00	0.00	1,274.00
Tax Assessor/Collector	4,825.81	0.00	0.00	0.00	4,825.81
Water Purchases	81,163.10	0.00	0.00	0.00	81,163.10
Water System Maintenance					
Water Quality Pond Maintenance	10,950.00	0.00	0.00	0.00	10,950.00
Water System Maintenance - Other	3,058.82	0.00	0.00	0.00	3,058.82
Total Water System Maintenance	14,008.82	0.00	0.00	0.00	14,008.82
Web Hosting	100.00	0.00	0.00	0.00	100.00
Total Expense	153,952.98	0.00	5.00	0.00	153,957.98
Net Ordinary Income	-52,700.89	258.95	13.41	0.00	-52,428.53
Other Income/Expense					
Other Income					
Proceeds from Bond Issue	549,117.57	0.00	7,580,539.33	0.00	8,129,656.90
Total Other Income	549,117.57	0.00	7,580,539.33	0.00	8,129,656.90
Other Expense					
Amortization	0.00	0.00	0.00	7,271.75	7,271.75
Bond Issuance/Capital Interest	0.00	0.00	455,294.83	0.00	455,294.83
Capital Outlay	5,351.65	0.00	6,941,229.43	0.00	6,946,581.08
Depreciation Expense	0.00	0.00	0.00	60,460.00	60,460.00

**SOUTH BUDA WCID No 1**  
**Statement of Activities**  
**November 2020**

	1 General Fund	2 Debt Service Fund	3 Capital Projects Fund	4 General Fixed Assets	TOTAL
Total Other Expense	5,351.65	0.00	7,396,524.26	67,731.75	7,469,607.66
Net Other Income	543,765.92	0.00	184,015.07	-67,731.75	660,049.24
Net Income	491,065.03	258.95	184,028.48	-67,731.75	607,620.71

**SOUTH BUDA WCID No 1**  
**Statement of Activities**  
October through November 2020

	1 General Fund	2 Debt Service Fund	3 Capital Projects Fund	4 General Fixed Assets	TOTAL
<b>Ordinary Income/Expense</b>					
Income					
Basic Service Revenue	87,284.25	0.00	0.00	0.00	87,284.25
Interest Income	429.31	573.58	25.80	0.00	1,028.69
Water Service Revenue	114,335.30	0.00	0.00	0.00	114,335.30
<b>Total Income</b>	<b>202,048.86</b>	<b>573.58</b>	<b>25.80</b>	<b>0.00</b>	<b>202,648.24</b>
<b>Expense</b>					
Bank Charges	592.02	0.00	5.00	0.00	597.02
Bookkeeper Fees	5,100.00	0.00	0.00	0.00	5,100.00
Copies/Postage/Fax	599.14	0.00	0.00	0.00	599.14
Credit Card Admin	100.00	0.00	0.00	0.00	100.00
E-Meter Fee	1,065.96	0.00	0.00	0.00	1,065.96
Electric Utilities	455.75	0.00	0.00	0.00	455.75
Electronic Water Meters	6,975.00	0.00	0.00	0.00	6,975.00
Engineering	15,206.15	0.00	0.00	0.00	15,206.15
Garbage Service	17,861.28	0.00	0.00	0.00	17,861.28
IRIS Alert System	155.04	0.00	0.00	0.00	155.04
Legal Fees	21,910.94	0.00	0.00	0.00	21,910.94
Management Fees	16,664.50	0.00	0.00	0.00	16,664.50
Miscellaneous	2,460.58	0.00	0.00	0.00	2,460.58
Mowing Expense	4,183.49	0.00	0.00	0.00	4,183.49
Payroll Expenses	4,800.00	0.00	0.00	0.00	4,800.00
Payroll Taxes	1,179.73	0.00	0.00	0.00	1,179.73
Permit Fees	1,274.00	0.00	0.00	0.00	1,274.00
Tax Assessor/Collector	4,825.81	0.00	0.00	0.00	4,825.81
Utility Billing	5,248.70	0.00	0.00	0.00	5,248.70
Water Purchases	161,163.10	0.00	0.00	0.00	161,163.10
Water System Maintenance					
Water Quality Pond Maintenance	21,700.00	0.00	0.00	0.00	21,700.00
Water System Maintenance - Other	3,833.88	0.00	0.00	0.00	3,833.88
<b>Total Water System Maintenance</b>	<b>25,533.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,533.88</b>
Web Hosting	200.00	0.00	0.00	0.00	200.00
<b>Total Expense</b>	<b>297,555.07</b>	<b>573.58</b>	<b>5.00</b>	<b>0.00</b>	<b>297,560.07</b>
<b>Net Ordinary Income</b>	<b>-95,506.21</b>	<b>0.00</b>	<b>20.80</b>	<b>0.00</b>	<b>-94,911.83</b>
<b>Other Income/Expense</b>					
Other Income					
Proceeds from Bond Issue	549,117.57	0.00	7,580,539.33	0.00	8,129,656.90
<b>Total Other Income</b>	<b>549,117.57</b>	<b>0.00</b>	<b>7,580,539.33</b>	<b>0.00</b>	<b>8,129,656.90</b>
<b>Other Expense</b>					
Amortization	0.00	0.00	0.00	14,543.50	14,543.50

See accountants' compilation report



**SOUTH BUDA WCID No 1**  
**Statement of Activities**  
**October through November 2020**

	1 General Fund	2 Debt Service Fund	3 Capital Projects Fund	4 General Fixed Assets	TOTAL
Bond Issuance/Capital Interest	0.00	0.00	455,294.83	0.00	455,294.83
Capital Outlay	91,551.86	0.00	6,941,229.43	0.00	7,032,781.29
Depreciation Expense	0.00	0.00	0.00	97,510.00	97,510.00
Total Other Expense	91,551.86	0.00	7,396,524.26	112,053.50	7,600,129.62
Net Other Income	457,565.71	0.00	184,015.07	-112,053.50	529,527.28
Net Income	362,059.50	573.58	184,035.87	-112,053.50	434,615.45

**SOUTH BUDA WCID No 1**  
**Statement of Activities - Budget vs. Actual**  
**October through November 2020**

	Oct - Nov 20	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
Income			
Basic Service Revenue	87,284.25	84,670.00	2,614.25
Inspection Fees	0.00	1,500.00	-1,500.00
Interest Income	1,028.69	2,500.00	-1,471.31
Property Tax - M & O	0.00	101,648.00	-101,648.00
Service Penalties	0.00	1,670.00	-1,670.00
Water Service Revenue	114,335.30	106,391.00	7,944.30
Water Tap Fees	0.00	7,750.00	-7,750.00
<b>Total Income</b>	<b>202,648.24</b>	<b>306,129.00</b>	<b>-103,480.76</b>
<b>Expense</b>			
Audit	0.00	2,500.00	-2,500.00
Bank Charges	597.02	750.00	-152.98
Bookkeeper Fees	5,100.00	3,800.00	1,300.00
Copies/Postage/Fax	599.14	730.00	-130.86
Credit Card Admin	100.00	200.00	-100.00
E-Meter Fee	1,065.96	2,104.00	-1,038.04
Electric Utilities	455.75	180.00	275.75
Electronic Water Meters	6,975.00	2,970.00	4,005.00
Engineering	15,206.15	12,500.00	2,706.15
Fiscal Agent Fees and Other	0.00	530.00	-530.00
Garbage Service	17,861.28	19,830.00	-1,968.72
Insurance	0.00	2,000.00	-2,000.00
IRIS Alert System	155.04	220.00	-64.96
Legal Fees	21,910.94	13,330.00	8,580.94
Legal Notices	0.00	170.00	-170.00
Management Fees	16,664.50	4,050.00	12,614.50
Master Meters Replacement	0.00	0.00	0.00
Miscellaneous	2,460.58	1,170.00	1,290.58
Mowing Expense	4,183.49	2,500.00	1,683.49
Payroll Expenses	4,800.00	2,670.00	2,130.00
Payroll Taxes	1,179.73	220.00	959.73
Permit Fees	1,274.00	220.00	1,054.00
Pest Control	0.00	270.00	-270.00
Plumbing Inspections	0.00	1,500.00	-1,500.00
Reimbursement of Deposit	0.00	170.00	-170.00
Tap Fees to Monarch	0.00	2,750.00	-2,750.00
Tax Assessor/Collector	4,825.81	2,500.00	2,325.81
Utility Billing	5,248.70	11,170.00	-5,921.30
Water Purchases	161,163.10	132,681.00	28,482.10
Water System Maintenance			
Water Quality Pond Maintenance	21,700.00	4,170.00	17,530.00
Water System Maintenance - Other	3,833.88	8,330.00	-4,496.12
<b>Total Water System Maintenance</b>	<b>25,533.88</b>	<b>12,500.00</b>	<b>13,033.88</b>
Web Hosting	200.00	250.00	-50.00
<b>Total Expense</b>	<b>297,560.07</b>	<b>236,435.00</b>	<b>61,125.07</b>
<b>Net Ordinary Income</b>	<b>-94,911.83</b>	<b>69,694.00</b>	<b>-164,605.83</b>
<b>Other Income/Expense</b>			
Other Income			
Other Income	0.00	81,323.00	-81,323.00
Proceeds from Bond Issue	8,129,656.90		
Property Tax - Debt Service	0.00	367,501.00	-367,501.00
Transfer from General Fund	0.00	0.00	0.00
<b>Total Other Income</b>	<b>8,129,656.90</b>	<b>448,824.00</b>	<b>7,680,832.90</b>

**SOUTH BUDA WCID No 1**  
**Statement of Activities - Budget vs. Actual**  
**October through November 2020**

	Oct - Nov 20	Budget	\$ Over Budget
<b>Other Expense</b>			
Amortization	14,543.50	14,500.00	43.50
Bond Issuance/Capital Interest	455,294.83	0.00	455,294.83
Bond P. & I Expense	0.00	345,830.00	-345,830.00
Capital Outlay	7,032,781.29	0.00	7,032,781.29
Depreciation Expense	97,510.00	74,100.00	23,410.00
<b>Total Other Expense</b>	<b>7,600,129.62</b>	<b>434,430.00</b>	<b>7,165,699.62</b>
<b>Net Other Income</b>	<b>529,527.28</b>	<b>14,394.00</b>	<b>515,133.28</b>
<b>Net Income</b>	<b>434,615.45</b>	<b>84,088.00</b>	<b>350,527.45</b>

**SOUTH BUDA WCID No 1**  
**Approved Budget**  
**October 2020 through September 2021**

	Oct '20 - Sep 21
<b>Ordinary Income/Expense</b>	
Income	
Basic Service Revenue	508,000.00
Inspection Fees	9,000.00
Interest Income	15,000.00
Property Tax - M & O	609,888.00
Service Penalties	10,000.00
Water Service Revenue	638,321.00
Water Tap Fees	46,500.00
<b>Total Income</b>	<b>1,836,709.00</b>
Expense	
Audit	15,000.00
Bank Charges	4,500.00
Bookkeeper Fees	22,800.00
Copies/Postage/Fax	4,400.00
Credit Card Admin	1,200.00
E-Meter Fee	12,604.00
Electric Utilities	1,100.00
Electronic Water Meters	17,850.00
Engineering	75,000.00
Fiscal Agent Fees and Other	3,200.00
Garbage Service	119,000.00
Insurance	12,000.00
IRIS Alert System	1,300.00
Legal Fees	80,000.00
Legal Notices	1,000.00
Management Fees	24,300.00
Master Meters Replacement	0.00
Miscellaneous	7,000.00
Mowing Expense	15,000.00
Payroll Expenses	16,000.00
Payroll Taxes	1,300.00
Permit Fees	1,300.00
Pest Control	1,600.00
Plumbing Inspections	9,000.00
Reimbursement of Deposit	1,000.00
Tap Fees to Monarch	16,500.00
Tax Assessor/Collector	15,000.00
Utility Billing	67,000.00
Water Purchases	796,111.00
Water System Maintenance	
Water Quality Pond Maintenance	25,000.00
Water System Maintenance - Other	50,000.00
<b>Total Water System Maintenance</b>	<b>75,000.00</b>
Web Hosting	1,500.00
<b>Total Expense</b>	<b>1,418,565.00</b>
<b>Net Ordinary Income</b>	<b>418,144.00</b>
<b>Other Income/Expense</b>	
Other Income	
Other Income	487,953.00
Property Tax - Debt Service	2,204,981.00
Transfer from General Fund	0.00
<b>Total Other Income</b>	<b>2,692,934.00</b>

**SOUTH BUDA WCID No 1**  
**Approved Budget**  
October 2020 through September 2021

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	Oct '20 - Sep 21
Other Expense	
Amortization	87,000.00
Bond Issuance/Capital Interest	0.00
Bond P & I Expense	2,075,000.00
Capital Outlay	0.00
Depreciation Expense	444,600.00
Total Other Expense	2,606,600.00
Net Other Income	86,334.00
Net Income	504,478.00

**South Buda Water Control and Improvement  
District No. 1  
Lift Station Phase 2  
November 30, 2020**

**Lift Station Phase 2 Bank Account:**

Balance October 31, 2020	\$	1,118.72
Interest income		1.72
Transfer from Money Market account		85,091.49
Bank service charge		(10.00)
Disbursements:		
Liberty Civil Construction	(78,051.34)	
Gray Engineering	(8,148.87)	(86,200.21)
Cash Balance at November 30, 2020		1.72
Accounts Payable:		
Gray Engineering	(5,113.36)	
Gray Engineering	(238.29)	(5,351.65)
Available cash balance at November 30, 2020	\$	<u>(5,349.93)</u>
Construction in Progress at October 31, 2020	\$	4,293,672.79
Amounts reclassified to Infrastructure/Lift Station account		(4,293,672.79)
Current month activity		<u>5,351.65</u>
Construction in Progress at November 30, 2020	\$	<u>5,351.65</u>

See accountants' compilation report

# Pledges By Pledgee And Maturity

BBA

Pledged To: SOUTH BUDA WATER CONTROL & IMPT DIST#1

American Bank of Commerce - Lubbock, TX

As Of 11/30/2020

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Receipt# Safekeeping Location	CUSIP	ASC 320	Description Maturity	Prerefund	Pool/Type Coupon	Moody S&P	Original Face Pledged Percent	Pledged			
								Original Face	Par	Book Value	Market Value
FROS: FROST NATL BK - SAN ANT	3133XMFY2	AFS	FHLB AGENCY 09/30/22		5.38	Aaa AA+	3,000,000.00 66.67%	2,000,000.00	2,000,000.00	2,119,073.74	2,190,630.24
FRQS: FROST NATL BK - SAN ANT	3133XMFY2	AFS	FHLB AGENCY 09/30/22		5.38	Aaa AA+	3,000,000.00 6.67%	200,000.00	200,000.00	212,145.06	219,063.02
FROS: FROST NATL BK - SAN ANT	313382AX1	AFS	FHLB AGENCY 03/10/23		2.13	Aaa AA+	2,000,000.00 28.75%	575,000.00	575,000.00	575,460.46	599,738.17
FROS: FROST NATL BK - SAN ANT	313382AX1	AFS	FHLB AGENCY 03/10/23		2.13	Aaa AA+	2,000,000.00 10.00%	200,000.00	200,000.00	200,160.16	208,604.58
TIB: TIB	313382AX1	AFS	FHLB AGENCY 03/10/23		2.13	Aaa AA+	5,000,000.00 2.90%	145,000.00	145,000.00	145,862.99	151,238.32
FROS: FROST NATL BK - SAN ANT	3132DMA62	AFS	FRLMC 30YR 12/01/47		SD0029 3.00		2,000,000.00 100.00%	2,000,000.00	1,600,161.82	1,661,004.19	1,744,256.34
6 Securities Pledged To: 6179 - SOUTH BUDA WATER CONTROL & IMPT DIST#1								5,120,000.00	4,720,161.82	4,913,706.60	5,113,530.67

Although the information in this report has been obtained from sources believed to be reliable, its accuracy cannot be guaranteed.  
11/24/2020 7:16 PM - RBM / WOLF

BBA - Baker Bond Accounting ®

## **SOUTH BUDA WCID NO. 1**

Transfer Detail – December 16, 2020

Transfer FROM ABC Bank (General Operating Fund) Acct # 4220935 \$ (317.43)

Transfer TO ABC Bank (Customer Deposits) Acct # 4221656 \$ 317.43

This document is to serve as authorization to make a transfer FROM Acct # 4220935  
TO Acct # 4221656; on behalf of SOUTH BUDA WCID NO. 1

### **BOARD AUTHORIZATION:**

Marvin Morgan: \_\_\_\_\_



## **SOUTH BUDA WCID NO. 1**

Transfer Detail – December 16, 2020

Transfer FROM ABC Bank (Money Market) Acct # 4210131

**\$ (5,361.65)**

Transfer TO ABC Bank (Lift Station) Acct # 4224086

**\$ 5,361.65**

This document is to serve as authorization to make a transfer FROM Acct # 4210131  
TO Acct # 4224086; on behalf of SOUTH BUDA WCID NO. 1

### **BOARD AUTHORIZATION:**

Marvin Morgan:

\_\_\_\_\_

Sean Denton:

\_\_\_\_\_

Dante Angelini:

\_\_\_\_\_

**SOUTH BUDA WCID No 1**  
**Check Register - ABC Checking Account**  
**December 16, 2020**

Date	Num	Name	Memo	Account	Debit	Credit
12/16/2020	6825	AWR Services AWR Services	Invoice 14081 Invoice 14081	Cash - General Operating Fund Accounts Payable	675.77	675.77
					675.77	675.77
12/16/2020	6826	Berrier & Company Berrier & Company	Invoice 10795 Invoice 10795	Cash - General Operating Fund Accounts Payable	3,150.00	3,150.00
					3,150.00	3,150.00
12/16/2020	6827	Crossroads Utility Services Crossroads Utility Services	Invoice 7383 Invoice 7383	Cash - General Operating Fund Accounts Payable	14,923.60	14,923.60
					14,923.60	14,923.60
12/16/2020	6828	Gray Engineering Gray Engineering		Cash - General Operating Fund Accounts Payable	8,213.01	8,213.01
					8,213.01	8,213.01
12/16/2020	6829	Hays Central Appraisal District Hays Central Appraisal District		Cash - General Operating Fund Accounts Payable	4,825.81	4,825.81
					4,825.81	4,825.81
12/16/2020	6830	Kuts & Kleans, Inc. Kuts & Kleans, Inc.	Invoice 49941 Invoice 49941	Cash - General Operating Fund Accounts Payable	10,950.00	10,950.00
					10,950.00	10,950.00
12/16/2020	6831	Landscape and Business Services Landscape and Business Services	Invoice 2707 Invoice 2707	Cash - General Operating Fund Accounts Payable	1,171.50	1,171.50
					1,171.50	1,171.50
12/16/2020	6832	Maxwebs Maxwebs	Invoice 2478 Invoice 2478	Cash - General Operating Fund Accounts Payable	100.00	100.00
					100.00	100.00
12/16/2020	6833	PEC - 3001231765 PEC - 3001231765	3001231765 3001231765	Cash - General Operating Fund Accounts Payable	112.50	112.50
					112.50	112.50
12/16/2020	6834	PEC - 3001231766 PEC - 3001231766	3001231766 3001231766	Cash - General Operating Fund Accounts Payable	112.50	112.50
					112.50	112.50
12/16/2020	6835	PEC - 3001272009 PEC - 3001272009		Cash - General Operating Fund Accounts Payable	114.35	114.35
					114.35	114.35
12/16/2020	6836	Sunscape Landscaping Sunscape Landscaping		Cash - General Operating Fund Accounts Payable	3,251.97	3,251.97
					3,251.97	3,251.97
12/16/2020	6837	Texas Commission on Environmen... Texas Commission on Environmen...	Account 91050... Account 91050...	Cash - General Operating Fund Accounts Payable	1,274.00	1,274.00
					1,274.00	1,274.00
12/16/2020	6838	Texas Disposal Systems Texas Disposal Systems	1-02199958 3 1-02199958 3	Cash - General Operating Fund Accounts Payable	9,083.04	9,083.04
					9,083.04	9,083.04
12/16/2020	6839	Willatt & Flickinger, PLLC Willatt & Flickinger, PLLC		Cash - General Operating Fund Accounts Payable	9,281.12	9,281.12
					9,281.12	9,281.12
<b>TOTAL</b>					<b>67,239.17</b>	<b>67,239.17</b>

~~September 10, 2019~~ December 16, 2020

22

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202

WHEREAS, the District purchases water from Monarch pursuant to the Monarch Agreement, and that agreement provides that the \$1,605 per LUE Monarch LUE fee shall be paid at the time of connection, with a number of LUEs to be determined pursuant to the LUE Equivalency Chart attached to the Monarch Agreement as Exhibit “F,” a copy of which is attached hereto.

IT IS, THEREFORE, ORDERED BY THE BOARD OF DIRECTORS OF SOUTH BUDA WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1 AS FOLLOWS:

**I. GENERAL POLICIES**

A. Definitions. For purposes of this Order, the following terms shall have the meanings indicated:

(1) “Connection” shall mean and refer to each residential unit occupied by a separate family, including separate apartments located within a single building, and each business unit occupied by a separate business, including separate establishments within a single building.

(2) “District’s Representative” shall mean and refer to the general manager of the District or another representative or employee of the District acting pursuant to the direction of the general manager or the Board of Directors of the District.

(3) “Fee Unit” shall mean a single unit of service as defined by continuous duty maximum flow rate in gallons per minute for a 5/8" water meter using American Water Works Association C700-C703 standards. The number of Fee Units shall be determined by the size and type of the water meter purchased for the property as follows:

<u>Meter Size</u>	<u>Fee Units</u>
5/8" simple	1
3/4" simple	1.5
1" simple	2.5
1-1/2" simple	5
2" simple	8
2" compound	8
2" turbine	10
3" compound	16
3" turbine	24
<u>Meter Size</u>	<u>Fee Units</u>
4" compound	25
4" turbine	42
6" compound	50
8" compound	80
6" turbine	92
10" compound	115
8" turbine	160
10" turbine	250
12" turbine	330

(4) “International Plumbing Code” shall mean the International Residential Code for One and Two Family Dwellings dated 2000 and the International Plumbing Code dated 2000, as applicable, as published in the International Code Council, Inc.

(5) “Rules” shall mean and refer to such rules and regulations as the District may adopt pursuant to Section 51.127, Texas Water Code.

(6) “Systems” shall mean and refer to the District’s water and drainage systems.

B. All Services Required. Except as otherwise expressly authorized in these rules, no service shall be provided by and through the District’s Systems unless the applicant agrees to take water service from the District and wastewater service from the City of Buda.

C. All Services Charged. At no time shall the District render water services without charge to any person, firm, corporation, organization or entity.

D. Other Utilities. Prior to installing underground cables in the area of the District’s water lines or the City of Buda’s sanitary sewer collection lines, representatives of utility companies shall meet with the District’s Representatives to file such companies’ construction plans and schedules and to review the engineering plans illustrating the location of the District’s lines.

E. Review of Utility and Drainage Construction Plans. Any person desiring to install water and wastewater facilities to be connected to the District’s utility system or drainage facilities or the City of Buda’s wastewater collection system shall obtain the approval of such plans by the District, upon recommendation of the District’s Engineer, prior to construction.

## **II. CONNECTIONS TO THE DISTRICT’S SYSTEMS**

### **A. Applications for Connections.**

(1) Any party desiring to make a connection to the District’s System shall first make an application to the District’s Representative in the form provided by the District’s Representative. The applicant shall, upon request, furnish the District’s Representative with evidence that the party who will actually install the tap and connecting line has comprehensive general liability insurance in the minimum amounts of \$300,000.00 bodily injury and \$50,000.00 property damage, with an underground rider and a completed operations rider.

(2) The District’s Representative shall review all applications for connections to the District’s Systems. In the event that the District’s Representative finds that the materials to be used and in the procedures and methods to be followed in laying the line and making the connection area equal to or better than the standards established by the International Plumbing Code, as amended from time to time, and are in compliance with all terms and conditions of the

Rules, the District's Representative may approve the application and the proposed connection, subject to such terms or conditions as the District's Representative deems necessary or convenient to accomplish the purpose and objectives of the Rules.

B. Impact Fees.

Prior to making a connection to the District's water system, the applicant shall either pay to the District the Monarch LUE fee in an amount required by the Monarch Contract or provide evidence to the District's representative that Monarch LUEs have already been paid for the connection.

Prior to making a connection to the City of Buda's wastewater system, the Applicant shall pay to the District the City's wastewater impact fee in an amount determined by the Consent and Development Agreement, or, provide evidence satisfactory to the District's representative that wastewater impact fees credited pursuant to the Consent and Development Agreement are applicable to the connection.

C. Payment of Fees.

Any party desiring to make a connection to the District's water system shall pay the appropriate water tap fee to the District's Representative at the time the application for such connection is made. No connection shall be made until such fees are paid.

D. Tap and Inspection Fees.

(1) The District's water tap fees shall be as follows:

<u>Meter Size</u>	<u>Tap Fee</u>
5/8"	<del>\$1,550.00</del> <u>1,454.00</u>
3/4"	<del>\$1,850.00</del> _____
1" and over 1-1/2"	To be installed by the District at cost times three

Water tap installation involving excavation for any tap 1-inch or smaller shall be performed by the District at cost plus 25% in addition to the above water tap fee.

If more than one (1) inspection is required before a tap is approved by the District, the fee for each additional inspection shall be ~~\$57.50~~ 150.00.

The owner of a water tap may transfer a purchased tap from one lot within that District to another lot within the District upon application to the District and shall pay the following transfer fee:

Water Tap Transfer	\$25.00
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Plumbing inspections of new residential and commercial construction shall be conducted by the District in accordance with the Rules of the Texas Commission on Environmental Quality. The District shall conduct a series of five inspections (rough-in, service lines, cooper, top out and final). The fee for single-family residences shall be ~~\$300.00~~\$450.00 for the five inspections. Such fee shall be due at the time the water tap fee is paid. In the event of a failure, an additional charge of ~~\$57.50~~\$100.00 per additional inspection shall be charged. Irrigation systems inspections shall be ~~\$57.50~~\$100.00 per inspection. The District's inspection fee for commercial structures, including apartment complexes, will be determined by the District's Representative based upon the size and scope of such project.

(2) Expiration of Taps. Reservation of capacity through the pre-purchase of water taps will expire eighteen (18) months after date of purchase of said tap.

E. Security Deposit. A security deposit per connection shall be paid to the District's Representative by each residential customer prior to the initiation of service in the following amounts:

<u>Meter Size</u>	<u>Security Deposit</u>
5/8"	\$150.00
3/4"	\$200.00
1"	\$250.00

Security deposits shall not be transferable to another party and shall be held by the District to assure the prompt payment of all bills for water to the customer. In event of disconnection, the residential customer will be required to increase the security deposit by \$100.00 up to a maximum security deposit of \$500.00. A security deposit per commercial connection shall be paid to the District's Representative by each commercial customer in an amount equal \$75.00 times the number of fee units for the meter purchased as set forth in Section 2E above or \$10,000.00 whichever is less. The security deposit applies to water service charges.

At its option, the District may apply all or any part of a customer's security deposit against any delinquent bill of the customer. Upon discontinuation of service the deposit shall be applied against amounts due, including any disconnection fees, whether because of the customer's delinquency or upon the customer's request. Any portion of the deposit remaining after deduction of such amounts shall be refunded to the customer. In no event shall the security deposit bear interest for the benefit of the customer.

F. Landlord Deposits. The owner of a residential property used for rental purposes, may at his option, post a security deposit for such property to secure the provision of water and wastewater service to the property by the owner during temporary periods between rentals to tenants. The amount of the security deposit shall be the same as that set from time to time for rental units in this Order. The owner shall also be responsible for payment of any applicable service initiation fees set forth in this Order.

G. Transfer of Service Within the District. In the event a customer moves from one address within the District to another address within the District and immediately transfers service, the security deposit of the customer may be transferred to the new address. Such transfer is contingent upon the customer's paying the final bill for the previous address within the time limits set forth for prompt payment. If the customer has previously received a refund of his deposit pursuant to the "prompt payment" provisions set forth above, the customer may transfer his service without payment of a new deposit.

In the event payment of the final bill is not made when due, such deposit, if held by the District, shall be used toward payment of the final bill and an additional deposit shall be required to be made by the customer for the new address. Should the customer fail to pay such additional deposit, if required by the District, the account shall be delinquent and service may be terminated pursuant to Article IV below.

H. Transfer Fee. A customer who desires to transfer service from one address within the District to another address shall pay a transfer fee of \$30.00 and shall be collected at the time of the transfer of service. In the event service at an address is to be transferred from one customer name to another customer name there shall be assessed a transfer fee of \$15.00.

I. Additional Charges. Any non-routine charges incurred by the District in connection with any water tap or inspection shall be the responsibility of the applicant for such connection and shall be payable to the District upon demand.

### **III. WATER AND WASTEWATER SERVICES**

A. Applications for Water Services. Any party desiring to receive Water Services from the District shall make an application for such service to the District's Representative in the form approved by the Board of Directors of the District. All applications shall be made by the record owner or renter of the property for which service is being requested. Proof of residency shall be furnished to the District's Representative upon request. The application fee is set at \$30.00.

B. Applications for Wastewater Services. Any party desiring to receive Wastewater Services from the City of Buda shall make an application for such service to the City of Buda. Such application shall not be made until the applicant has satisfied the provisions of Paragraph II.B. of this order with respect to the Monarch LUE fees and the City of Buda wastewater impact



fees.

C. Water Service Rates. The following rates and charges for the sale of water shall be in effect for customers within the District from the effective date of this Order.

(1) Monthly Minimum Charges.

Pursuant to the authority granted by Sec. 49.2122, Water Code, customer classes and monthly minimum charges are hereby established as follows:

<u>Customer Classification</u>	<u>Minimum Monthly Charge, Which Includes 0 Gallons of Water</u>
Residential	\$71.75 for the First Fee Unit Assigned to the Customer's meter size and \$54.50 times the number of Additional Fee Units Assigned to the Customer's meter size. This charge includes solid waste disposal and recycling.
Commercial	\$54.50 times the number of Fee Units Assigned to the Customer's meter size. The District does not provide solid waste disposal or recycling to this class of customer.
Industrial	\$54.50 times the number of Fee Units Assigned to the Customer's meter size. The District does not provide solid waste disposal or recycling to this class of customer.
Apartment With No Ad Valorem Tax Exemption	\$54.50 times the number of Fee Units Assigned to the Customer's meter size. The District does not provide solid waste disposal or recycling to this class of customer.

Apartment With Total or Partial Ad Valorem  
Tax Exemption

\$54.50 times the number of Fee Units Assigned to the Customer's meter size, plus 1/12th of the estimated amount of ad valorem taxes that would be collected by the District if the customer were not a non-profit organization, minus the estimated amount of ad valorem taxes estimated to be actually received by the District, during each calendar year.\* The District does not provide solid waste disposal or recycling to this class of customer.

Rental Housing

\$71.75 for the First Fee Unit Assigned to the Customer's meter size and \$54.50 times the number of Additional Fee Units Assigned to the Customer's meter size. This charge includes solid waste disposal and recycling.

Irrigation

\$54.50 times the number of Fee Units Assigned to the Customer's meter size. The District does not provide solid waste disposal or recycling to this class of customer.

Homeowners Association

\$54.50 times the number of Fee Units Assigned to the Customer's meter size. The District does not provide solid waste disposal or recycling to this class of customer.

Builder

\$54.50 times the number of Fee Units Assigned to the Customer's meter size. The District does not provide solid waste disposal or recycling to this class of customer.

Out-of-District	\$54.50 times the number of Fee Units Assigned to the Customer's meter size. The District does not provide solid waste disposal or recycling to this class of customer.
Nonprofit Organization (excluding homeowners associations & churches)	\$54.50 times the number of Fee Units Assigned to the Customer's meter size, plus 1/12th of the estimated amount of ad valorem taxes that would be collected by the District if the customer were not a non-profit organization, minus the estimated amount of ad valorem taxes estimated to be actually received by the District, during each calendar year.* The District does not provide solid waste disposal or recycling to this class of customer.
Church	\$54.50 times the number of Fee Units Assigned to the Customer's meter size. The District does not provide solid waste disposal or recycling to this class of customer.

\*The District's Representative shall estimate the amount of ad valorem taxes that would be collected by the District in each year if the customer were not a non-profit organization, and the amount of ad valorem taxes estimated to be actually received by the District in that same year, as soon as possible after January 1 of each year, based on reasonably available information. One-twelfth of this amount shall be included in the next bill and in all other bills during that year. The amount may be adjusted throughout the year if the taxable value of the property is changed by the Hays Central Appraisal District.

The monthly minimum charges will not be pro-rated during the month of move in or move out.

(2) Volume Charge.

The Volume Charge shall be as follows:

0 - 2,000 gallons	\$7.47 per 1,000 gallons
-------------------	--------------------------

2,001 - 10,000 gallons	\$9.20 per 1,000 gallons
10,001 - 20,000 gallons	\$10.43 per 1,000 gallons
Over 20,000 gallons	\$14.17 per 1,000 gallons

Effective for usage after the next billing cycle after September 11, 2019.

(3) Solid Waste Disposal and Recycling. Solid waste and recyclable materials are picked up once per week. This charge is included in the minimum monthly charge for water service to residential customers.

(4) Fire Hydrant Meter Fees. Sale of water on a temporary basis from fire hydrants within the District shall be requested from the District's representative. There shall be charged and collected for each fire hydrant meter a fire hydrant meter fee in the amount of \$75.00 per month or any part of a month plus the per 1,000 gallons usage rate as stated above. A security deposit shall be paid to the District's Representative at the time application is made for a fire hydrant meter in the amount of ~~\$75.00~~\$1,500.00. Such security deposit shall be refunded to the applicant at the time the meter is returned in good working order less any amounts due for damage to the meter.

(5) The District shall charge each customer any regulatory assessment required by the Texas Commission on Environmental Quality.

#### **IV. DELINQUENT ACCOUNTS**

A. The District shall bill each customer monthly for all services rendered in the preceding month, in substantial compliance with the procedures established in the City of Buda Utility Service Regulations, except to the extent provided for differently in this Paragraph IV. All bills shall be due on the due date as specified on the bills and shall become delinquent if not paid as set forth on the bills. For accounting purposes only, and with District Board approval, the District's Representative shall write off accounts receivable over ninety (90) days past due. This shall in no way relieve the past due customer of any liability for payment.

B. A late charge of ten percent (10%) of the amount of the bill shall be added for each monthly billing date the delinquent amount remains unpaid. If a bill remains delinquent for fifteen (15) days, water service shall be discontinued in accordance with this paragraph. Prior to termination, the customer shall be notified of the amount due by letter sent by United States Mail, First class. Once notice of termination has been sent to a customer, payment of the amount due must be in the form of cash, cashier's check, or money order only. No personal checks will be accepted. A delinquent bill renders the entire account delinquent and the entire account must be paid in full in order to avoid interruption of service. The notice shall state the date upon which water service shall be terminated, which date shall be not less than seven (7) days from the date such notice is sent. Such notice shall state the time and place at which the account may be paid and that any errors in the bill may be corrected by contacting the District's Representative, whose telephone number shall also be given in such notice. Provided, however, that in the event the

customer contacts the District's Representative within such seven (7) day period, the District's Representative may, at its opinion, allow the customer to make arrangements to pay the delinquent amount in installments to be approved by the District's Representative. Prior to termination, the customer shall receive three (3) days' notice of such termination by the District's Representatives placing notice at the customer's service address. After termination of service, payment by the customer of delinquent amounts due and reconnection charges shall be payable only by cash, money order or cashier's check, no personal checks will be accepted.

C. Water service shall be discontinued in accordance with this paragraph for any account for which a check for payment has been dishonored by the financial institution. Prior to termination, the customer shall receive a three (3) days' notice of such termination by the District's Representative placing the notice at the customer's service address. Payment by the customer who has presented a dishonored check shall be made by cash, money order or cashier's check. Personal checks will not be accepted.

D. The District reserves the right to institute suit for the collection of any amounts due and unpaid, together with interest thereon at the maximum legal rate and reasonable attorney's fees.

E. The District shall charge a customer paying a bill with a check which has been dishonored a fee of ~~\$20.00~~\$25.00.

## **V. DISCONTINUATION OF SERVICE**

A. Charge for Reconnection. In the event of any discontinuation of service, whether because of customer's delinquency or upon a customer's request, the District shall charge the following charge per connection prior to reconnecting such customers, which charge shall include reconnection or turn-on of the meter:

(1) Water System.

- |     |                        |          |
|-----|------------------------|----------|
| (a) | when meter removed     | \$110.00 |
| (b) | when meter not removed | \$90.00  |

(2) Wastewater System. Two times the cost to the District.

## **VI. UNAUTHORIZED USE OF WATER, UNAUTHORIZED DEPOSIT OF DEBRIS**

Any person, corporation or other entity which takes or uses water without prior authorization of the District or deposits debris, yard waste, garbage or other materials upon the property of the District, including District parks, drainage area, greenbelt and nature trails, violates this Rate Order and shall be subject to a penalty of \$250.00 for each breach of this provision. Each day that a breach of this section continues shall be considered a separate breach. All water use, other than by grants of the District, will be through a meter provided to the user by the District.

The District shall not allow use of District water or connection to the District's water system until all outstanding penalties assessed have been paid. This penalty shall be in addition to the other penalties provided by the laws of the State and to any other legal rights and remedies of the District as may be allowed by law. Board determination of a violation is required in order to levy a penalty and upon such determination, notice in writing shall be delivered to the person, corporation or entity held in violation providing said person the opportunity to appear before the Board and address the imposition of said penalty.

## **~~VII. TRANSFER OF SERVICE~~**

~~In the event service at an address is to be transferred from one customer name to another customer name there shall be assessed the following charge:~~

~~Transfer Fee: \$15.00~~

## **VIII. FILING OF ORDER**

The Secretary of the Board is hereby directed to file a copy of this Order in the principal office of the District.

**PASSED AND APPROVED** this ~~10~~16<sup>th</sup> day of ~~September, 2019~~ December, 2020.

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Marvin B. Morgan, President  
South Buda WCID No. 1

ATTEST:

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Dante Angelini, Secretary  
South Buda WCID No. 1

[SEAL]

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~~9/5/19~~12/9/20